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On 81

1921/22

REPORT

OF THE

Board of License Commissioners for Ontario

ON THE OPERATION OF THE

ONTARIO TEMPERANCE ACT

FOR THE YEAR 1922
THE LIBRARY OF THE
MAY 11 1929
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THE LEGISLATIVE ASSEMBLY OF ONTARIO



TORONTO:

Printed and Published by Clarkson W. James, Printer to the King's Most Excellent Majesty
1923

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To His Honour HENRY COCKSHUTT,
Lieutenant-Governor of the Province of Ontario.

MAY IT PLEASE YOUR HONOUR:


The undersigned has the honour to present to Your Honour the Report of the Board of License Commissioners for Ontario on the operation of *The Ontario Temperance Act* for 1922.

Respectfully submitted,

W. E. RANEY,

Attorney-General

Attorney-General's Department,
March 1st, 1923.



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REPORT
of the
BOARD OF LICENSE COMMISSIONERS FOR ONTARIO
on the Operation of the
ONTARIO TEMPERANCE ACT
For the License Year 1921-22

OFFICE OF THE BOARD, 25 QUEEN'S PARK,
TORONTO, FEBRUARY 1ST, 1923.

TO THE HONOURABLE W. E. RANEY, K.C., M.P.P.,
Attorney-General of the Province of Ontario.

SIR,—The Board of License Commissioners for Ontario has the honour to submit its Seventh Annual Report covering the operation of The Ontario Temperance Act for the license year of 1921-22, ended April 30, 1922.

THE SCHEDULES.

Schedule A (1) gives the number of prosecutions by provincial officers. There were 31 convictions of holders of Standard Hotel Licenses, and 9 dismissals as compared with 36 convictions and 10 dismissals during the previous year. Convictions of non-licensees were 3,071 and dismissals 677, and for the previous year convictions were 4,412 and dismissals 968.

It should be noted that included in the prosecutions are 1,204 convictions and 103 dismissals on the charge of being found in a public place in a state of intoxication, and in the previous year the convictions for this cause were 1,929 and the dismissals 175.

Schedule A (2) gives the returns for the District of Manitoulin, the only District remaining under The Canada Temperance Act.

Schedule B shows by License Districts the revenue accruing to the Province under The Ontario Temperance Act, the total being \$377,477.56 as compared with \$811,087.56 for the previous year. For the year 1919-20 the total was \$273,647.14.

Schedule C shows expenses of enforcing the Act, the total being \$225,502.92, as compared with \$253,357.24 for the previous year and \$144,255.58 for the year 1919-20.

Schedule D shows the total revenue from this Branch for the *fiscal* year ending 31st October, 1922, to be \$530,242.14 as compared with \$663,886.76 for the previous year and \$785,788.99 for the year 1919-20.

Schedule E shows revenues from fines accruing to municipalities which have appointed officers under Section 120 of The Ontario Temperance Act. These amount to \$364,925.80 as compared with \$677,697.50 for the previous year and \$573,676.29 for the year 1919-20.

The two sums \$364,925.80 received by municipalities and \$530,242.14 received by the Province show an aggregate sum of \$895,167.94 paid in fines as compared with \$1,488,785.06, the total for the previous year. This shows a reduction of \$593,617.12. This reduction probably is an indication of a falling off in violations of the Act. It will not be surprising if these revenues continue to decrease as people accommodate themselves to the Act, and the more rapidly both violations and revenues decrease, the better will it be for all concerned.

Schedule F shows the distribution of Standard Hotels, licensed under Section 146, by license districts numbering 1,274 as compared with 1,356 for the previous year.

Schedule G shows the names of License Inspectors and their addresses and License Districts.

Schedule H shows the number of commitments to jail for drunkenness from 1911 to 1922, both included. It may be noted that these increased steadily from 1911 to 1914, when the war opened, decreased steadily until 1918, when the war ended, and then increased steadily until 1921, when the total reached 4,719. Even this total is 4,129 below the previous maximum. Last year showed a gratifying reduction of 1,296, or more than 27 per cent. over the previous year.

Schedule I makes a comparison between the two years 1914 and 1922 in commitments for all offences and commitments for drunkenness, with percentage of decrease or increase in each case and a final column showing the total commitments there would have been if these had kept pace with the reduction in commitments for drunkenness.

SACRAMENTAL WINE.

Special arrangements have from time to time been made for the supply of wine to such religious bodies as require it for sacramental or religious purposes.

ONTARIO GOVERNMENT DISPENSARIES.

A full report of the General Manager of the Dispensaries is attached. In addition to this, the Vice-Chairman has prepared the following report:

"New Building Purchase.—When the Dispensaries were taken over from former vendors by the Board about June 1, 1919, it was deemed expedient to let them remain in the quarters they then occupied, but as time went on the disadvantages of scattered premises in connection with head office and central warehouse became evident. Warehousing of liquor, both regular and confiscated, was divided among five various buildings, namely, the head office building at 29-31 Front Street East, Toronto, at No. 2 Dispensary, 1271 Dundas Street West, Toronto, at No. 3 Dispensary in Hamilton, in basement under garage and box plant in Hamilton, also in a building in the old Gooderham & Worts distillery plant in Toronto. A modest bottling plant was also maintained in No. 3 dispensary in Hamilton.

"In due course, after examining several buildings which were offered, the fine brick building at 154 Wellington Street West, cornering on Simcoe and Emily Streets, was considered, and after careful examination as to its quality and suitability an option to rent same under agreement to purchase was obtained and upon further enquiry was accepted by the Hon. F. C. Biggs, Minister of Public Works.

"Under the agreement in question the building came under our control on June 1, 1922. The agreement, dated April 20, 1922, set the purchase price

at \$205,000, purchase to be effected on June 1, 1923, with rental for the year preceding of \$13,771.67.

"The dimensions of the building are 110 ft. on Simcoe Street, 127 ft. 5 in. on Wellington, 110 ft. 2½ in. on Emily, and 126 ft. 6 in. on the north wall. There are six storeys, inclusive of basement, all equipped with sprinklers. As a result of the improved fire risk, a saving of approximately \$6,000 a year has been effected in insurance.

"The building was placed in the hands of the Department of Public Works for necessary alterations and adaptations, and it was actually occupied from about 21st August, 1922. The new premises are proving eminently satisfactory, the expected advantages from concentration being fully realized. The building is occupied by the head office of Ontario Government Dispensaries and accompanying warehousing, including confiscated stock, and by No. 1 Dispensary. Four storeys, including basement, are occupied, the two upper storeys being reserved for leasing.

"On July 31, 1922, the vacant lot lying to the north of the new premises was acquired for the sum of \$20,000, for the purposes of a joint garage and covered lane, a one-storey structure being subsequently erected thereupon, which is also now in satisfactory use. All shipping of goods, both in and out, is now performed under cover, which is a manifest advantage for various reasons, including safety and protection against weather.

"No line-ups or queues have occurred on the streets since the new premises were occupied, and the business is carried on quietly and in an orderly manner, as becomes sale of medicinal and other non-beverage liquor under the terms of The Ontario Temperance Act.

"The cost of the alterations and adaptations to the main building, which included new large three-storey vaults, passenger elevator to serve the two upper floors, new water tank on roof, interior equipments, etc., was to the present date \$42,492.47, and of the garage building, \$13,950.07.

"The bottling plant has been removed from Hamilton and installed in the new premises, so that at Hamilton there now remains but the branch dispensary, similar to the dispensaries in London, Windsor, Kingston, Ottawa and Fort William, and No. 2 Dispensary in Toronto at 1271 Dundas West.

"*Change in Dispensary Year.*—The Dispensary year had previously corresponded with the calendar year, but it was thought advisable to bring it into harmony with the Ontario fiscal year, since they were but two months apart. The year now under report is therefore a ten-month one, running from January 1 to October 31, 1922; the next Dispensary year will run from November 1, 1922, to October 31, 1923. The figures and schedules throughout this report refer to the ten-month year above described.

"*Prices of Liquors.*—As misunderstanding more or less persists as to the causes of the prevalent high prices of liquor, I would cite that the customs or excise duty and sales tax on each bottle of 40-ounce liquor of the chief brands form the following element in retail prices:

Scotch and Irish.....	\$2 51
Gin.....	2 45
Brandy.....	2 39
Canadian Rye Whiskey.....	1 77

"Similarly the excise duty and sales tax on domestic alcohol of 65 overproof reaches the high sum of \$14.94 per gallon. These sums are paid by us to the Dominion authorities and must in turn be added to our retail prices.

"Overhead.—The overhead expenses of the Dispensaries were kept as low as 10.86 per cent., which included prepaid express charges amounting to 2.35 per cent. It may be questioned whether any other Province can improve on this.

"An increase is noticeable in the mail order business of Dispensaries, attributable probably to diminution of private stocks of liquor in residences, the daily average of shipments having increased to 423 in the calendar year 1922 from 266 in 1921.

"Payments to Provincial Treasurer.—The sum of \$1,075,000 was paid by the Dispensaries to the Provincial Treasurer during the ten-month year (or during the calendar year 1922, \$1,175,000), as compared with \$325,000 during the Dispensary year 1921, and \$250,000 during the Dispensary year 1920, or a total of \$1,650,000 up to October 31, 1922. The large sum paid during 1922 arises in part from stock liquidation, the problem of supply having begun return to normal, under which stocks are more easily replenished than during the war and for a period following. Hence stocks in hand at close of 1921 of \$1,121,259.18 were reduced at October 31, 1922, to \$784,078.24. The policy is followed of returning to the Provincial Treasury moneys not required for the purposes of the Dispensaries. It may be possible to slightly reduce further the aggregate stocks.

"Physicians' Prescriptions and Office Use Orders.—A comparative showing of physicians' prescriptions on Dispensaries and office use orders during the past three years is here presented, beginning with February, 1920, when the Censor's Department was established as a clearing house for all prescriptions and orders, these being despatched thereto daily from all branch Dispensaries:

1920			
	<i>Doctors' Prescriptions</i>	<i>Other Orders</i>	<i>Total</i>
January.....	No record	No record	
February.....	76,390	9,306	85,696
March.....	69,340	8,447	77,787
April.....	60,717	7,821	68,538
May.....	57,499	7,547	65,046
June.....	51,913	6,550	58,463
July.....	50,605	6,575	57,180
August.....	47,286	6,274	53,560
September.....	54,938	6,789	61,727
October.....	55,798	6,243	62,041
November.....	51,754	5,835	57,589
December.....	74,323	7,897	82,220
	650,563	79,284	729,847

1921			
	<i>Doctors' Prescriptions</i>	<i>Other Orders</i>	<i>Total</i>
January.....	43,013	5,310	48,323
February.....	45,180	5,446	50,626
March.....	47,260	5,923	53,183
April.....	42,844	5,445	48,289
May.....	40,457	6,639	47,096
June.....	30,152	3,957	34,109
July.....	31,264	4,122	35,386
August.....	37,443	5,134	42,577
September.....	42,914	5,634	48,548
October.....	44,060	5,664	49,724
November.....	44,701	5,894	50,595
December.....	71,178	8,939	80,117
	520,466	68,107	588,573

	1922		
	<i>Doctors'</i>	<i>Other</i>	<i>Total</i>
	<i>Prescriptions</i>	<i>Orders</i>	
January.....	42,726	6,184	48,910
February.....	44,775	6,170	50,945
March.....	52,079	7,086	59,165
April.....	50,419	6,694	57,113
May.....	49,266	6,799	56,065
June.....	48,719	6,747	55,466
July.....	47,022	6,717	53,739
August.....	52,174	7,543	59,717
September.....	53,237	6,858	60,095
October.....	52,232	7,005	59,237
November.....	53,060	6,902	59,962
December.....	77,605	8,625	86,230
	623,314	83,330	706,644

"Under the heading of orders are included those by physicians (for office use), druggists, dentists, veterinaries, holders of manufacturers' permits, hospitals, churches, etc.

"It will be observed that the average of prescriptions and orders combined was 66,349 monthly for the eleven months of 1920, 49,047 for 1921, and 58,887 for 1922; and of physicians' prescriptions alone for the same periods, 59,142, 43,372 and 51,942. The reduction in June, etc., in 1921 followed the fixing of fifty prescriptions on Dispensaries per month as the maximum, coupled possibly with continuance of beverage importations up to July 18, 1921, after which a gradual rise took place in sympathy with depletion of private stocks."

MANUFACTURERS' PERMITS.

These permits issued under Section 121 for the use of alcohol and other liquor for manufacturing purposes numbered 480. The quantities of liquor required vary from 1 gallon to 200,000 imperial gallons and the inspection of places where the liquor is used calls for careful attention.

SALES OF NATIVE WINE.

The number of permits issued during the year was 38, and the revenue derived amounted to \$3,800.00. Questions connected with this business continue to arise and cause difficulty. How many permits should be issued? and in what localities? To what classes of people? How far shall advertising be allowed?

There have also been serious complaints of law-breaking caused by the use of wine. Chief Inspector Ayearst has made a careful investigation into the whole subject and his report reads in part as follows:

"I find that there are some forty-one persons in the Province to whom Permits for the Sale of Wine have been issued. Of course these are not the only persons who manufacture wine, as quite a number of others do so, presumably for their own use. As very many of these persons are of foreign birth, and as they manufacture quite large quantities (our officers reporting that they frequently find a large amount, sometimes as much as six to eight hundred gallons in the cellars of the homes of these parties), I am of the opinion that there is a considerable leakage from this source to the general public. It is quite usual to find these conditions existing in the homes of persons of foreign extraction, and in most cases, these persons purchase the grapes for the express purpose of making the wine. It is very rarely that we find any one of them who is a grower of grapes. But when a man has 600 gallons of wine, that means that he must have used about six tons of grapes, and that would cost him from \$400 to \$700. Now,

since these people are, almost all of them, labourers, or persons of rather limited means, it does seem to me to be most unreasonable to suppose that they can afford to pay out so much for wine for their own use. Further, I believe that quite a number of persons of this class have been convicted of violations of the O.T.A.

"I am satisfied, however, that grape growers, who are almost entirely Canadian, are not guilty of violations of the law in this regard, and that this disregard of the law is confined almost exclusively to persons of foreign birth and their progeny.

"Of the persons who have permits to sell wine, manufactured from Canadian grown grapes, about fifteen are Anglo-Saxons, eight French-Canadians, one German, two Jewish rabbis, and fifteen are foreigners, mostly Italians.

"It is to be noted, too, that the wine cellars of most of these foreigners are situated in the midst of neighbourhoods chiefly inhabited by foreigners, and this, of course, adds to the difficulties of the work of our officers in enforcing The Ontario Temperance Act, and in fact of all law. It is generally conceded that the infractions of our liquor laws are largely confined to persons of foreign extraction. Consequently, particular attention has to be paid by our officers to conditions in such communities.

"I find, on enquiring of the officials at St. Catharines, both local and provincial, that a very large proportion of the cases that come to the Police Court there, and which relate to infractions of the liquor laws, are distinctly associated with wine. The Chief of Police places such infractions at, at least, 90 per cent., and all the other officers there practically agree with him. The conditions throughout the Niagara Peninsula are, in the main, about the same. Considerable complaint is made regarding the use and abuse of the wine privileges by those who purchase it from the public wine cellars, and this is especially marked regarding that purchased and believed to be improperly used by foreigners. If the wine manufactured or purchased by them were simply used as a beverage in their homes, there would be little ground for complaint. The great cause of trouble, however, appears to be that as they find a ready market for the disposal of the wine at a good profit, the temptation is so great that they cannot withstand the same, and in various ways they attempt to get rid of it in violation of our laws.

"There is this factor, however, to be borne in mind, and that is that these foreigners have been accustomed to the use of wine in their home countries, as their ordinary beverage, and when they come to our country they naturally try to secure wine for their drink here.

"It would appear that about one million gallons of wine were made in 1922, and about three hundred and sixteen thousand gallons were sold. There were probably about one and a half million gallons in stock, in the various wineries at the beginning of this year.

"Eleven of the leading manufacturers made about 913,000 gallons, and sold about 297,500 gallons, while the other thirty manufacturers made only about 58,000 gallons and sold about 18,000 gallons. Thus the average output of the larger ones was about 83,000 gallons, while that of the smaller ones was only about 1,840 gallons; and the average sales of the larger ones were about 27,000 gallons, while those of the smaller ones were only about 600 gallons.

"It is also worthy of note that while there is estimated to be about \$1,055,000 invested in the business, nearly one million of this is invested in the larger factories, and the remainder in the other thirty. The average investment of the

larger ones is, therefore, about \$90,000 each, while the smaller ones rate at about \$1,600 each.

"The business does not employ many men, there being less than one hundred and fifty all told, including the proprietors themselves.

"I find that these wineries pay to the Inland Revenue thirty cents per gallon, as well as a $4\frac{1}{2}$ per cent. sales tax, so that the Dominion receives quite a large sum of money on account of the manufacture and sale of wine in Ontario.

"It must be borne in mind that the jurisdiction of the Province, while including the right to regulate the sale of native wines, does not include the power to prevent their manufacture.

"It is of interest to note that during the year 1922 the total number of gallons made by those who hold native wine permits was 971,667, and the total sales amounted to 517,605 gallons, of which $203,649\frac{1}{2}$ gallons were exported. That is to say, more than 40 per cent. of the total sales were for export, and the right to deal with exports belongs to the Dominion, not to the Province."

PRESCRIPTIONS BY DOCTORS.

The table prepared by the Vice-Chairman shows that Doctors' Prescriptions increased from 520,466 in 1921 to 623,314 in 1922, and other orders from 68,107 to 83,330. Prescriptions and orders taken together show a decrease from 729,847 in 11 months of 1920 to 706,644 in 12 months of 1922.

It is the duty of the Board to see that no liquor is supplied by the Dispensaries for beverage purposes. It is well known, however, that much of the liquor prescribed is really obtained by the patient, so called, for no other purpose. The problem of limiting prescriptions to cases of actual medicinal need is a difficult one for the physicians as well as for the Board. A committee from the Ontario Medical Association now meets with the Board each month to consider the reports showing the prescriptions of physicians whose records and orders appear to merit special attention. Dr. N. A. Powell, Dr. John Ferguson, and Dr. T. C. Routley compose the committee, and the Board gladly acknowledges its indebtedness to all the members of the committee for their wise counsel and assistance. It should be repeated that the great majority of physicians keep well within the limits prescribed, and their cordial co-operation in limiting the number of prescriptions is gladly acknowledged. Conferences with a committee of Dentists and also a committee of Veterinarians are expected to lead to similar good results.

From the Auditor's report it will be seen that the total sales at the Dispensaries and for the first 10 months of 1922 amounted to \$3,354,263.61 and the profits to \$777,506.86, as compared with sales of \$3,146,444.59 and profits of \$691,598.66 for 12 months of 1921. It would be much more satisfactory if neither sales nor profits showed an increase.

EFFECT OF ALCOHOL ON HUMAN LIFE.

An eminent British physician has stated that alcoholism not only lessens the number of children coming into the world, but it damages those who survive birth so that they are more likely to succumb to other things in the first year of life.

The *World's Work* for December, 1922, under the heading "Life Insurance and Alcohol", contains most valuable information. It reads in part as follows:

"The latest witnesses on the side of teetotalism are the life insurance companies. Already the American Medical Association has decided that alcohol

is not a heart stimulant, but a heart depressant, and that it is therefore not useful in medical practice. And now the great life insurance companies have found that drinkers, even moderate drinkers, are less desirable risks than the increasing fraternity of abstainers.

"The matter is best summarized in a recent report to the New York Life Insurance Company by its Chief Medical Director, Dr. Oscar H. Rogers . . . Dr. Rogers says teetotalism pays enormously. His decision is that rum kills . . . Dr. Rogers and others take groups of men, abstainers and non-abstainers, merely occasional users and daily users of beer or daily users of spirits, and then they tell us how the different mutual life insurance companies have made or lost, money by carrying the risks of these groups."

The same authority states that statistics show that were a graveyard divided between abstainers and users, even moderate users, the result would be that, "the abstainers would fill 43 graves and the others 57. The abstainer reduces his chance of death to-morrow one-seventh. The others good, bad, and indifferent, but not abstainers, increase their chance on the average by one-seventh. . . ."

"Turn to another class of statistics. Combining the experience of as many companies as they could, the expert statisticians got a large group containing within itself 30,686 moderate or conservative users of alcohol. On these men the companies insuring them lost \$530,000, as compared to the average of the whole group. These same experts found about 13,500 men who used alcohol to excess occasionally, though the excesses were neither frequent nor prolonged. In some cases, a number of years had elapsed since the last excess. Dr. Rogers reports that the drug seemed to have permanently damaged all these lives. Remember that every man had appeared a good enough risk to the company which accepted him. But the excessive deaths in this class cost the companies insuring them \$420,000, and yet it was not one-third the size of the class of more temperate drinkers, on whom the companies lost only \$530,000. . . .

"Dr. Rogers reports that among 11,323 who made a steady and somewhat liberal free use of alcohol the deaths from cirrhosis of the liver were five times the normal, and those from diabetes, tuberculosis and pneumonia twice the normal. Also twice as many men in this class were enough dissatisfied with their happiness to die by their own hands. That does not sound as if the exhilaration was a durable satisfaction. . . .

"In this group of men the wife who sits opposite an abstaining husband knows that he has a chance of death to-morrow which is valued and ascertained by the experts and which can be called 100 per cent. The wife who sits opposite the individual whom this company calls a moderate user should know that he has a 213 per cent. chance of death to-morrow as compared with the abstainer.

"And so Dr. Rogers concludes that it pays not to insure any users of alcohol. The more rum one takes the less it pays to be interested in his life and in the risk of his death."

DRUGGISTS.

The average druggist gives no trouble with regard to sales of liquor. The exceptional druggist gives much trouble. If a physician issues excessive prescriptions it is difficult for a druggist to refuse to fill them or to set himself up as a judge as to how many should be filled. Sometimes the druggist takes advantage of this situation and fills prescriptions which he has good reason to

know must be evasive. There are some drug stores which are little better than bar-rooms, but the proprietors display great cunning in covering up their guilt.

The sale of patent and proprietary medicines containing large percentages of alcohol leads to abuses which it is difficult to punish.

Some grocers carry on extensive sales of extracts and essences containing high percentages of alcohol which they well know are bought for beverage purposes, and it is most difficult to convict the offenders. Cider very quickly ferments and it is very dangerous to keep it for sale as it soon becomes intoxicating.

STILLS.

There is a considerable amount of swamp whiskey made and sold, but our officers are making good progress in dealing with this traffic.

IMPORTATIONS FROM QUEBEC.

The facilities provided by the Province of Quebec for sending liquor into this Province cause much illegal traffic and constitute a very real grievance which calls urgently for a remedy.

BREWERS AND DISTILLERS.

There is a considerable demand for liquor for manufacturing and medicinal purposes, and if brewers and distillers would limit their sales to these permitted uses there would be no cause for complaint. Under Dominion law they are permitted to export their liquors to other countries and to Provinces which permit importation. It might well be expected that the prohibition laws of the United States would be respected by our brewers and distillers. Not so however. Many of these gentlemen deliberately supply liquor which they well know is either to be smuggled into the United States in direct violation of the laws of that country, or is to be illegally distributed in the Province of Ontario. Most of our efforts to check this traffic through the courts have been unsuccessful. Export papers are made out to bogus purchasers in the United States or elsewhere, the liquor is shipped at Belleville, Toronto or some other place, the boat disappears and then under cover of darkness the liquor is landed too often, there is reason to believe, along the Ontario shore for illegal traffic. The culprit who retails the liquor, if caught, is fined or imprisoned, while the culprits higher up escape punishment. This condition of things is quite intolerable and calls loudly for a remedy at the hands of the Government and Parliament of Canada.

If breweries and distilleries continue to be forced upon the Province the Government and Legislature might well consider the placing upon them of extra taxation for raising Provincial revenue.

LAW ENFORCEMENT.

The inspectors and other officers who are charged with enforcing the Ontario Temperance Act are sometimes criticised, but they are probably on the whole as efficient, honest and honourable a body of men as ever served this or any other Province in any such capacity. It should not be overlooked that the temptations available to these officers are many and it is not surprising that a few yield. Very great care is taken to eliminate from the service any man who is lacking in honour, honesty or efficiency.

The chief responsibility for these officers has been taken from the Board and now rests with the Commissioner of Police, but the Board has still to do with them in matters which affect physicians, druggists, hotels and other matters. The Chairman of the Board is also legal adviser of the Commissioner in regard to all O.T.A. matters and gladly bears tribute to the great care shown by him in maintaining a high state of efficiency among the officers.

APPEALS FOR CLEMENCY.

No small part of the time of the Board is taken up with the consideration of appeals for the exercise of executive clemency. These are all referred to the Board for investigation. Reports are usually obtained from the trial Magistrate, the Crown Attorney and the Inspector or the Chief of Police.

There were 443 appeals considered last year, and of these 136 received favourable consideration and 307 were refused.

MAGISTRATES AND JUDGES.

Where any law is administered by many magistrates or judges there is sure to be some lack of uniformity in the results of trials and in the penalties imposed. It is not surprising, therefore, that there is considerable lack of uniformity in the penalties imposed for offences under the O.T.A. A greater difficulty exists with regard to appeals to County Judges from the convictions of Magistrates. For the most part there is little cause for complaint. In some few instances the Judge displays so great a tendency to quash O.T.A. convictions that people and officers who desire proper enforcement quite lose heart and regard it as useless to prosecute. Law breakers are thereby encouraged to set the law at defiance.

REVISION OF THE ACT.

The time has come when a complete revision of the Ontario Temperance Act might well be considered. Two matters should be dealt with at an early date by the Legislature, the sale of alcoholic liquors including, patent and proprietary medicines by druggists, and the sale of alcoholic extracts and essences by grocers. Perhaps the simplest way to deal with the matter would be to require the seller in each case to obtain a license and to give power to cancel if he proved untrustworthy.

STANDARD HOTELS.

What was said in last year's report may perhaps, without impropriety here be repeated.

"Standard hotels are regularly inspected by officers of the Board, and many of them are found, all things considered, to be in a satisfactory state. The hotel-keeper is prevented from enjoying what was formerly a very profitable trade at the bar, and it takes time and effort to adjust himself to new conditions.

"It should be generally recognized that a well-conducted hotel is a valuable asset to any municipality. It may not be out of place to call attention to the unquestionably great opportunity which the Province of Ontario has to cultivate a lucrative tourist traffic. The Province has lakes and rivers, forests and hills, climate and other advantages to offer to tourists. There are hundreds of thousands of Americans who own automobiles and are looking to Ontario for spending a few weeks, or months, in the summer. Until recently most of our attractive resorts have not been easily accessible; the Province is now, by degrees, overcoming this difficulty.

"An equally important matter is the catering to these visitors when they come. In addition to the setting apart of parking places where visitors can rest, or put up tents, etc., there should be better hotel accommodation, and it is felt that, in order to secure better hotel accommodation, some encouragement should be given to hotel-keepers. If municipalities were to reduce the taxes to be paid by hotels, this should prove an excellent investment, and the municipalities would be repaid many times over by the expenditure of money by tourists. Along with this improvement of hotels should go a well-planned scheme of advertising the attractions which the various parts of the Province afford.

"It has been said that a hundred million dollars per annum would easily be available to the people of Ontario from tourists, when adequate provision is made for taking care of them. This will easily leave a sum of not less than two million dollars available for the average county. The loss of revenue which any municipality would suffer through a reduction of taxes on well-kept hotels would be slight, when compared with the advantage there would be from the expenditure of so large a sum of money."

QUESTIONNAIRES.

It is satisfactory to be able to report a considerable reduction in the number of prosecutions and convictions, and a large reduction in the amount of fines levied, and to know that at the same time there has been no relaxing of vigilance or activity on the part of officers charged with the enforcement of the Act. It is hoped that each succeeding year will witness still further reductions, and that ultimately the drunkard will become extinct.

It should not be forgotten, however, that the great majority of our people never become arrested for drunkenness or disorderly conduct, and that the real effect of Prohibition must be sought outside of Police Court records.

The Board has therefore sought to obtain from men in various walks of life, information which would fairly reflect their views as to the effects of Prohibition under The Ontario Temperance Act.

Three sets of questions were sent out; one to Manufacturers, one to Inspectors of schools and Teachers; and one to Clergymen. The questions were made answerable by "yes" or "no" in order that the answers might be conveniently summed up.

QUESTIONNAIRE FOR MANUFACTURERS.

1. Are you of the opinion that Prohibition under The Ontario Temperance Act makes for increased production of goods?

1,047 or 72% answered Yes and
393 or 27% answered No.

2. Does it increase the workers' regularity of attendance immediately after pay day?

1,094 or 76% answered Yes and
341 or 23% answered No.

3. Does it improve their capacity for work, and their ability to perform their duties?

1,070 or 74% answered Yes and
371 or 25% answered No.

4. Does it result in more comfortable homes and better supplies of food and clothing for wives and children?

1,165 or 82% answered Yes and

239 or 17% answered No.

5. Are drunkenness and poverty as common now under The Ontario Temperance Act as formerly under the open bar and the Liquor License Act?

1,413 or 85% answered No and

241 or 14% answered Yes.

QUESTIONNAIRE FOR INSPECTORS AND TEACHERS.

Unfortunately the list of teachers was not available when the questionnaires were sent out, so these answers are practically limited to Inspectors of schools.

1. Has The Ontario Temperance Act made an appreciable improvement in school attendance?

99 or 76% answered Yes and

30 or 23% answered No.

Some of those who answered "No" say that they previously had Prohibition under local option, so the change was not noticeable.

2. Has it improved the home surroundings of the children?

158 or 94% answered Yes and

9 or 5% answered No.

3. Has it improved their opportunities for obtaining an education?

159 or 94% answered Yes and

10 or 5% answered No.

4. Has it resulted in their better education?

147 or 93% answered Yes and

10 or 6% answered No.

5. In your opinion would a return to License be undesirable?

142 or 80% answered Yes and

34 or 19% answered No.

QUESTIONNAIRE FOR CLERGYMEN.

1. Are you of the opinion that Prohibition under The Ontario Temperance Act is on the whole beneficial?

1,452 or 92% answered Yes and

114 or 7% answered No.

2. Has it caused any improvement in conditions in the homes in which liquor was previously used as a beverage in the following respects:—

(a) As to the social condition of the families?

1,426 or 94% answered Yes and

75 or 4% answered No.

(b) As to material conditions including comforts in the homes, savings bank accounts, etc.?

1,430 or 95% answered Yes and

67 or 4% answered No.

(c) As to the housing, feeding, and clothing of the children?

1,436 or 95% answered Yes and

71 or 4% answered No.

3. In the process of nation building is it an efficient factor?

1,392 or 91% answered Yes and

124 or 8% answered No.

It appears, therefore, that about 75% of the manufacturers are of the opinion that Prohibition under The Ontario Temperance Act makes for increased production of goods, increases the workers' regularity of attendance after pay day, improves their capacity for work, results in more comfortable homes and better supplies of food and clothing for wives and children, and helps to reduce drunkenness and poverty; and that from 76 to 94% of the inspectors of schools believe that the Act has made an appreciable improvement in school attendance, has improved the home surroundings of the children, has improved their opportunities for obtaining an education, and has resulted in their better education, and that a return to license is not desirable. It also appears that from 91 to 95% of the clergymen of the Province believe that Prohibition under the Act is, on the whole, beneficial; that it has caused improvement in conditions in the homes in which liquor was previously used as a beverage, in respect to the social condition of the families, their material condition, and in the housing, feeding and clothing of the children, and that in the process of nation building it is an efficient factor.

It is interesting to note the remarks made by many of the persons who sent answers to the questionnaires.

MANUFACTURERS' REMARKS.

"We believe in temperance and believe the Act has been a tremendous benefit."

"Our opinion in regard to question 5, is very decidedly that a great improvement has resulted from the operation of The Ontario Temperance Act, and we feel very certain that both drunkenness and poverty have been very largely reduced through the closing of the bars and licensed shops, and we may add that one of the best evidences to our mind is found, as we believe, in the larger amount that is being spent for food and comforts for the families of the working people generally. All of which is reflected in our own business."

"Our Superintendent advises he has never had any trouble during the eighteen months he has been in charge of this plant, a condition never experienced before in his eighteen years as Superintendent in the Old Country."

"If you could stop illegal sale, all of above would be doubly true."

"We think that the present Ontario Temperance Act is a good thing, and we are very much in favour of it."

"Keep the lid on tight, no sensible citizens want the fool stuff back."

"I think the O.T.A. has brought a curse on this country through bootlegging. We now see young boys under the influence of liquor."

"Reverting to license will not be a panacea for present troubles. Labour as well as capital is sick, and will take time to recover."

"The very fact that liquor is prohibited makes it appeal to the younger men and *women* as never before."

"There is not one drunk on the street now, where there used to be ten or more."

"The Ontario Temperance Act has brought about the following better conditions: On our public streets and cars; in business circles and workshops; in social gatherings; in making the public consider an intoxicated man or woman a hindrance to general advancement. Before the Act one Saturday afternoon in going two blocks the writer passed five more or less intoxicated men. Since then (1916) he has not passed one intoxicated over the same street in three months."

"Prohibition in my opinion fails in its intention, and is putting a premium on lawlessness. Bootlegging appears to be very common. Persons by hundreds, who are under age, are carrying flasks. The Province would receive millions if we adopted the Quebec scheme and taxes could then be less, which would accelerate business and manufacturers."

"Prohibition for me first, last and always, from a dollars and cents point of view, and from every other point of view except that of the whiskey seller."

"It takes times to get a heavily loaded train under motion, and much more so to see the full benefits resulting from the O.T.A."

REMARKS OF INSPECTORS OF SCHOOLS.

"I have several pupils who are attending the High School who could not if the parents had access to drink. Although it may be broken quite constantly, I think that the Act has certainly helped the children here in making liquor at least more difficult to obtain."

"Many whose clothing was bad, who were undernourished, whose attendance was irregular, improved in every particular when the Act came into force. The condition, notwithstanding lack of employment, is much better than before the passage of the O.T.A."

"Booze is the enemy of the school."

"It would be a calamity to all, and especially to those that are the wives and children of the moderationists, for the O.T.A. has done more to improve the condition of the homes than any other Act, whether Provincial or Dominion. The people of Ontario have been blessed by the enforcement of the O.T.A."

"In my opinion a return to License would be a calamity to our country. I firmly believe that the benefits resulting from the O.T.A. will be more marked on future generations than on the present. It has already borne good fruit but a greater harvest awaits us."

"The Adolescent Act has also increased the attendance. People appear to be much better off since the O.T.A. was passed; better homes, better education, better food and clothing have, I have no doubt, been the direct result of the Act."

"The increase in attendance at our collegiate institute has been phenomenal especially since 1920. This is due to three causes,—1. Lack of employment for boys. 2. The Adolescent Act. 3. The Temperance Act. The money once spent on liquor is spent on clothing and books and giving the chance to many who before never attended our secondary schools at all."

"It seems easy enough to get a bottle of whiskey anywhere. To my mind this will continue until the manufacture of whiskey is stopped."

CLERGYMEN COMMENT AS FOLLOWS:

"The whole tone of life in this village has risen under prohibition. This is a great tourist resort in summer, and we find that the improved conditions are attracting a better class of visitors."

"A sober, thrifty people will be a contented people and comfortable sober homes will raise good citizens. The closing of the bar-room was the great step to good citizenship, and the complete stop of importation and *manufacture* of alcoholic liquors is the logical sequence."

"There is no law that is placed on our statute books that is cursed more by the whiskey soaks and toughs in general than the O.T.A. That of itself shows how well it is working."

"The glory of a city or country is the character of her citizens. Is there any question that the use of intoxicants is destructive of character?"

"It is the one Act which has done alone what reams of Acts have aimed at but have fallen short of doing."

"Fashionable bootlegging ought to be more severely pursued. Doctors who allow patients to diagnose their cases, and to tell the doctor that the remedy is such and such a brand of whiskey, need attention."

"From whatever viewpoint one regards it, Prohibition has elevated and vastly improved the whole life of the community, in church, social and moral life."

"There always have, always will be law-breakers; moonshiners, rum-runners, are not a creation of prohibition. Any man with experience, or who can think intelligently, knows that prohibition is the greatest blessing that has come into the world for generations."

"In my own experience I have not had half the poverty and grief stricken homes to deal with now as I had before prohibition came into effect."

"From personal observation I am sure that a simple 'Yes' conveys only part of the truth in this case. The families where liquor was previously used are infinitely better in every way since the coming in of the O.T.A. The more complete that prohibition becomes, the larger measure of happiness will come to these families."

"With the amount of bootlegging in this district the condition is infinitely worse in all regards than it was before the introduction of the present Temperance Act. It is too long a story to tell, but the change for the worse is evident to the most careless observer. Liquor can be obtained in abundance, and it is vile and costly."

"One of the chief tenets of British rule is freedom. Many feel that our freedom is being interfered with by O.T.A. We all know there are those individuals who abuse, but I am of the opinion that the majority would use judiciously. I am also of the opinion that it should be under Government control."

"The O.T.A. weakens the will of the people. It produces contempt for law, fraud and violence. It produces class hatred. It robs people of a legitimate source of enjoyment. Drinking is not wrong; drunkenness is."

"The public bar was a curse but good beer and wines should be retailed cheaply—spirits controlled. Temperance is a very efficient factor in building up a people, but to exercise temperance, there must be the opportunity of sinning, otherwise a hothouse plant is produced, not a man."

"The principle is wrong. The Great Head of the Church never worked from without inward—He worked from within outward. That is to say, He gave His attention to the individual. He trained the man so that he could resist evil in whatsoever form it presented it self. This is the work of the church to-day—to develop a strong, sturdy type of manhood. It is character that counts. Given this we need not worry about intemperance or any other evil. By all means, let us have a sane license law."

"Prohibition is a decided success. Inveterate drinkers possibly get some liquor illegally, but no one is learning to drink."

"I consider the Temperance Act to be one of the most enlightened and beneficial movements that can possibly be in the Dominion or any other country in the Empire or the world."

"It is a revolutionary measure, and all revolutions meet with strenuous opposition. They also are hampered in their intentional good work by extremists and fanatics. In the end, though, eventually sanity tells and good results. I believe it to be this with this present movement. Strong opposition and that organized must be expected and must be met with their own weapons. On the other hand, some extremists will go too far and ruin all, but I believe in the end if wise counsel is followed, good of a permanent nature will prevail."

"I believe in prohibition as we have it in Ontario, and I think if those in authority just keep on doing their best, bootlegging will be ultimately stamped out."

"I have approximately 170 families under my pastoral care and I do not know of one case of poverty due to drinking to excess since 1920."

"More should be done to educate the Province in respect to the benefits of prohibition. The enemies of Act, those who profit from the traffic in intoxicating liquors, as well as the reptile politician, have done their utmost to discredit it. Its political friends should advertise its benefits."

"I can arrive at no other conclusion than that the Ontario Temperance Act has most decidedly improved the conditions of those who formerly used intoxicants as a beverage, and in thus helping them it has greatly benefited also those who have never used intoxicants at all."

"The O.T.A. in my humble opinion, is a great national asset, as well as a benediction to individuals, the full measure of which can only be learned in the passing of time. Future generations will benefit infinitely more from it than the present one."

"The O.T.A. has done a great deal to the building up of the nation in morality and decency. Respectable women are not afraid of being insulted when they go about in the town, as they used to be."

"I feel that at least under prohibition we are raising a generation of children who are strangers to the open bar. At present we have some drinking (not openly). Occasionally we see some men drunk but things are 95% better than they were under licensed saloons."

"The Federal Parliament must take action to enable the Province to pro-

hibit the manufacture, exportation and importation. Our country fairs have become a pleasant educational and a social delight since prohibition."

"Given a little more duration of its operation, I am confident Prohibition will win out in public opinion against all opposition. All I am afraid of, as a minister, is that the churches, the saloon being closed up, may slacken up in their temperance teaching of the new generation, as though the necessity for it had ceased. But at any rate, we shall have a new generation which has never been familiarized with the saloon and all its works."

"I know some claim we are making rascals. I hold the rascality was there in most of cases. In some cases men have fallen through temptation, but not nearly so many as in the old days of the open bar."

"We find family after family who previous to 1916 were dependent on charity who are now doing well, clothing their children and improved in every way. These are families where the bread winner drank in open bar. Unfortunately, in some cases, drink is secured in illegal ways and much harm done. If the bootlegging could be stopped, many more houses in our district might be saved."

"People who once were cursed in their homes because of liquor, to-day are saving money and adding to home comforts. There are children who to-day have never seen a drunken man. I am looking forward to the day when the manufacture of liquor for beverage purposes will be prohibited."

"The Ontario Temperance Act is so vital that one trembles to think of its possible repeal. In these days of reconstruction, motor traffic, etc., life would be intolerable with liquor or even light wines on tap. Stick to your guns; you are winning out."

"I know several families that my church helped year after year till Prohibition came into effect. They are now assets to the community. I also know several men who having suffered from the effects of moonshine have sworn dry. I know very few who criticize the *O.T.A.* who did not like booze."

These comments show a great diversity of view as to the working of the Act, but the vast majority believe that it is a success.

It is true that there is still considerable illegal manufacture, sale and consumption. The consumption for beverage purposes is believed by careful observers, not to exceed 20% of what it would be under license,—and the benefits are in the inverse ratio to the consumption.

Those who urge that there should be greater liberty to drink liquor, should not overlook the fact that liberty to drink is inevitably accompanied by the placing of an unfair handicap upon many others, especially upon women and children.

It is not unreasonable to expect that as continued progress is made towards the elimination of the remaining illegal sale and consumption, there will be an increasing recognition of the fact that while Prohibition admittedly interferes with liberty, at the same time it makes a great contribution to the health, happiness and prosperity of countless homes, and that this advantage, from a national point of view, far outweighs any loss of liberty.

All of which is respectfully submitted,

JAMES HALES,
Chairman.

SCHEDULE A (1)

Statement showing number of prosecutions by provincial officers of cases for infractions of the Ontario Temperance Act for the year ending April 30, 1922.

License District.	Against Holders of Standard Hotel Licenses.		Against Non-Licensees.	
	No. of Convictions.	No. of Dismissals.	No. of Convictions.	No. of Dismissals.
Algoma.....			46	6
Brant and Haldimand..			47	29
Bruce.....			21	6
Carleton.....			55	
Dufferin, and part County Simcoe..			10	9
Dundas and Stormont.....			64	12
Elgin.....			37	1
Essex.....			66	21
Frontenac, including Kingston.....	1		20	9
Glengarry.....		1	70	15
Grenville.....			49	9
Grey.....			54	15
Guelph, and part Wellington.....			9	
Halton.....	4		65	12
Hamilton, and part Wentworth.....	3	2	47	25
Hastings.....			25	
Huron.....			76	13
Kent.....			43	7
Kenora.....			52	13
Lambton, East.....			18	
Lambton, West.....			29	9
Lanark.....			32	18
Leeds, including Brockville.....			89	18
Lennox and Addington.....			16	3
Lincoln.....			24	12
Manitoulin (Canada Temperance Act).....			15	1
Middlesex, including London.....			56	12
Nipissing.....			78	10
Niagara Falls and part Welland.....	1		287	17
Norfolk.....	1		39	12
Northumberland and Durham.....			43	12
Ontario.....			66	21
Oxford.....	1		69	1
Parry Sound.....			33	12
Peel.....			26	7
Perth, including Stratford.....			63	7
Peterboro.....			17	2
Port Arthur and Port William.....		2	52	1
Prescott.....	7		29	11
Prince Edward, and part Hastings.....			38	7
Rainy River.....			24	24
Renfrew.....			34	8
Russell.....			19	7
Sault Ste. Marie.....			36	2
Simcoe and Muskoka.....	1		65	11
Sudbury.....			115	29
Temiskaming.....	1		206	11
Toronto.....	6	2	225	38
Victoria and Haliburton.....			55	6
Waterloo.....	2		43	10
Welland.....			76	15
Wellington.....			26	11

SCHEDULE A (1)—Continued.

License District.	Against Holders of Standard Hotel Licenses.		Against Non-Licensees.	
	No. of Convictions.	No. of Dismissals.	No. of Convictions.	No. of Dismissals.
Wentworth.....	.....	.....	4	5
Windsor.....	3	2	152	103
York.....	1	.....	16	2
Totals.....	31	9	3,071	677
Totals, previous report.....	36	10	4,412	968

Included in the foregoing cases are 1,204 convictions and 103 dismissals under charges of being found in a public place in an intoxicated condition, as compared with 1,929 and 175 respectively in previous report.

SCHEDULE A (2)

Statement showing number of convictions and dismissals under charges of violations of the Canada Temperance Act during the year ending April 30th, 1922.

License District.	Convictions.	Dismissals.
Manitoulin.....	2	1
Totals.....	2	1
Totals, previous report.....	32	4

SCHEDULE B

Statement showing amounts collected and payable to the Province for fines imposed under the Ontario Temperance Act, in each Ontario Temperance Act District, for the year ending the 30th April, 1922.

	\$	c.		\$	c.
Algoma.....	2,985	00	Northumberland and Durham	5,350	00
Brant and Haldimand.....	6,410	00	Ontario.....	7,550	00
Bruce.....	2,390	00	Oxford.....	2,575	00
Carleton.....	6,405	00	Parry Sound.....	1,845	00
Dufferin and Simcoe.....	1,690	00	Peterboro.....	2,145	00
Dundas and Stormont.....	5,990	43	Perth.....	3,545	00
Elgin.....	4,230	00	Peel.....	3,850	00
Essex.....	14,696	00	Port Arthur and Fort William	6,500	00
Frontenac.....	1,645	00	Prescott.....	5,430	00
Glengarry.....	8,969	30	Prince Edward and part		
Grenville.....	2,025	00	Hastings.....	3,230	00
Grey.....	5,399	95	Rainy River.....	3,080	00
Guelph.....	4,473	10	Renfrew.....	3,694	60
Halton.....	2,255	00	Russell.....	2,307	00
Hamilton.....	9,600	00	Sault Ste Marie.....	5,529	60
Hastings.....	2,050	00	Simcoe and Muskoka.....	8,060	00
Huron.....	6,900	00	Sudbury.....	13,520	00
Kent.....	5,125	50	Temiskaming.....	18,191	00
Kenora.....	4,319	90	Toronto.....	38,418	00
Lambton, East.....	1,765	00	Victoria and Haliburton.....	2,158	00
Lambton, West.....	4,615	00	Waterloo.....	11,410	00
Lanark.....	2,735	00	Welland.....	13,520	00
Leeds.....	6,480	00	Wellington.....	1,525	00
Lennox and Addington.....	766	34	Windsor.....	35,200	00
Lincoln.....	7,074	08	Wentworth.....	250	00
Manitoulin.....	577	76	York.....	5,450	00
Middlesex.....	8,550	00			
Nipissing.....	11,347	00	Total.....	\$377,477	56
Niagara Falls.....	27,855	00			
Norfolk.....	3,820	00	Total, previous report..	811,087	56

SCHEDULE C

Statement showing expenses of enforcing Ontario Temperance Act in each Ontario Temperance Act District for the year ending 30th April, 1922.

	\$	c.		\$	c.
Algoma.....	3,481	99	Northumberland and Durham	2,363	67
Brant and Haldimand.....	3,826	98	Ontario.....	3,912	80
Bruce.....	1,724	11	Oxford.....	1,987	90
Carleton.....	5,911	94	Parry Sound.....	3,042	86
Dufferin.....	2,608	88	Peel.....	2,792	53
Dundas and Stormont.....	3,829	62	Perth.....	1,720	29
Elgin.....	2,919	94	Peterboro.....	2,184	91
Essex.....	7,512	54	Port Arthur and Fort William.	3,812	00
Frontenac.....	3,243	34	Prescott.....	4,350	65
Glengarry.....	4,828	82	Prince Edward and part		
Grenville.....	3,166	11	Hastings.....	4,531	84
Grey.....	3,853	84	Rainy River.....	5,135	60
Guelph.....	3,378	33	Renfrew.....	2,300	75
Halton.....	1,278	09	Russell.....	3,513	28
Hamilton.....	5,972	31	Sault Ste. Marie.....	2,972	26
Hastings.....	3,417	00	Simcoe and Muskoka.....	3,460	81
Huron.....	3,745	01	Sudbury.....	8,899	37
Kent.....	3,044	55	Temiskaming.....	5,590	91
Kenora.....	3,645	08	Toronto.....	4,822	77
Lambton, East.....	1,511	90	Victoria and Haliburton.....	2,456	67
Lambton, West.....	3,203	97	Waterloo.....	4,457	35
Lanark.....	3,089	17	Welland.....	5,258	47
Leeds.....	3,878	30	Wellington.....	91	90
Lennox and Addington.....	3,464	62	Wentworth.....	2,220	78
Lincoln.....	2,452	58	Windsor.....	28,579	71
Manitoulin.....	1,471	99	York.....	2,268	96
Middlesex.....	3,726	65			
Nipissing.....	8,688	43	Total.....	225,502	92
Niagara Falls.....	6,271	05	Total previous report..	253,357	24
Norfolk.....	3,626	74			

SCHEDULE D

Statement showing revenue from License Branch for the fiscal year ending 31st October, 1922.

	\$	c.		\$	c.
Native Wine Permits.....	3,800	00	Confiscated Liquor.....	173,281	00
Vendors' License Fees.....	20	15	Sundries.....	1,491	65
Standard Hotel Fees.....	1,241	00	Constables' Fees.....	10,485	84
Fines.....	339,922	50			
			Total.....	530,242	14
			Total previous report..	663,886	76

SCHEDULE E

Showing fines imposed under the Ontario Temperance Act paid to the Municipalities where special officers have been appointed under Section 120 of the Ontario Temperance Act for license years 1920-21 and 1921-22, respectively.

---	To 30th April, 1921	To 30th April, 1922	---	To 30th April, 1921	To 30th April, 1922
	\$ c.	\$ c.		\$ c.	\$ c.
Amherstburg.....	5,060 00	265 00	Dundas.....	740 00	210 00
Arnprior.....	1,490 00		Dryden.....		690 00
Aylmer.....	672 00	65 00	Deseronto.....	285 00	310 00
Acton.....	75 00		Dymond.....	130 00	
Ailsa Craig.....		20 00	Englehart.....	270 00	
Alexandria.....	210 00	155 00	Elmira.....	290 00	160 00
Alliston.....			Edwardsburg.....		
Brantford.....	11,490 00	3,670 00	Elora.....		
Bancroft.....	90 00		Eastview.....		
Bowmanville.....	820 00	1,120 00	Eastnor.....		219 40
Brighton.....			Fort William.....	29,415 00	13,178 00
Brockville.....	5,356 25	537 00	Ford City.....	2,750 00	2,657 00
Blenheim.....	200 00	75 00	Fort Erie.....	135 00	
Blenheim, Tn.....	290 00	200 00	Fort Frances.....	1,560 00	1,301 00
Belleville.....	8,979 10	5,210 00	Freeman.....		
Bradford.....	10 00		Galt.....	2,050 00	2,155 00
Blind River.....	4,027 50	3,304 50	Guelph.....	3,339 00	3,645 00
Burlington.....	1,683 75	535 00	Gananoque.....	627 00	1,215 00
Burk's Falls.....			Georgetown.....	340 00	80 95
Bridgeburg.....	301 00		Gravenhurst.....		900 00
Barrie.....	730 00	650 00	Goderich.....		
Blandford.....	220 00		Hamilton.....	32,950 00	12,150 00
Bayham.....			Hespeler.....	840 00	450 00
Bothwell.....	200 00	225 00	Hagersville.....	35 00	30 00
Beverly.....			Haileybury.....	1,952 50	
Caldwell.....	418 00		Hanover.....	55 00	67 00
Crystal Beach.....			Hawkesbury.....	1,245 00	860 00
Capreol.....	100 00		Hastings.....		66 00
Cobourg.....	810 50		Hepworth.....		
Colborne.....	180 00		Humberstone.....	10 00	
Carleton Place.....	893 50	115 00	Huntsville.....	1,340 00	130 00
Cobalt.....	6,637 80	850 00	Huron County.....	880 00	
Cochrane.....	6,984 00	3,176 00	Ingersoll.....	1,290 00	515 00
Courtright.....			Iroquois Falls.....	1,224 00	
Copper Cliff.....	5,140 00	1,290 00	James Tp.....		
Chapleau.....	1,185 00	30 00	Kenora.....	1,075 00	450 00
Campbellford.....	1,415 00		Kincardine.....	482 00	
Chesley.....	415 00	20 00	Kitchener.....	7,522 50	2,575 00
Cardinal.....	120 00		Kingston City.....	4,600 00	3,690 00
Charlton.....			Kingston Tp.....		
Coldwater.....			Kent County.....	28,926 00	12,005 00
Chelmsford, Tn.....	20 00	20 00	Keewatin.....		
Cornwall.....	2,535 00	3,770 00	Kapuskasing.....		405 00
Cayuga.....	245 00		Leamington.....	1,030 00	505 00
Collingwood.....	1,495 00	170 00	Lion's Head.....	10 00	89 40
Cannington.....			Listowel.....	15 00	150 00
Chatham.....	7,875 00	5,452 00	Lucknow.....	270 00	25 00
Chapman.....			London.....	21,090 00	13,110 00
Clifford.....			Lucan.....		25 00
Crowland.....	5,085 00	3,810 00	Lanark, V.....	42 00	
Colvert.....		3,500 00	Lakefield.....	85 00	20 00
Caleman.....			Lindsay.....	840 00	460 00
Cache Bay.....		90 00	McDougall Tp.....		
Dunnville.....	55 00		Mattawa.....	1,022 20	358 50
Dresden.....	595 60	120 00	Midland.....	1,050 00	200 00
Dutton.....			Madoc.....	781 00	469 00
Drury, Dennison and			Massey.....	245 00	
Graham.....	350 00		Merritton.....	200 00	

SCHEDULE E.—Continued.

—	To 30th April, 1921	To 30th April, 1922	—	To 30th April, 1921	To 30th April, 1922
	\$ c.	\$ c.		\$ c.	\$ c.
Meaford.....	265 00	40 00	Ridgetown.....	655 00	.....
Matheson.....	.....	.....	Schreiber.....	400 00	.....
Milton.....	1,015 00	80 00	Seaforth.....	.....	.....
Mount Forest.....	316 00	420 70	Sault Ste. Marie.....	55,788 25	27,418 45
Magnetawan.....	.....	.....	Sturgeon Falls.....	3,510 00	3,870 00
North Bay.....	6,020 00	1,755 00	Sarnia.....	7,955 00	6,740 00
Niagara Falls.....	8,340 00	110 00	Sudbury.....	20,700 00	6,340 00
Napanee.....	348 00	.....	St. Catharines.....	12,654 00	14,913 00
Niagara, Tn.....	20 00	7,730 00	St. Thomas.....	558 00	5,665 00
New Liskeard.....	230 00	760 00	Smith's Falls.....	4,760 00	1,360 00
Nepean.....	.....	.....	Stratford.....	8,094 60	2,531 00
Neustadt.....	.....	.....	Simcoe.....	265 00	130 00
Neelon and Garson..	2,120 00	1,230 00	St. Vincent.....	.....	.....
Norwood.....	.....	.....	Sandwich.....	11,723 00	3,150 00
Newmarket.....	.....	.....	Sherbrooke Tp..	.....	.....
Norwich, North.....	.....	.....	Sioux Lookout.....	875 00	156 00
Norwich, V.....	.....	.....	St. Mary's.....	620 00	.....
Nipigon.....	2,540 00	354 00	Stamford Tp.....	.....	.....
Ottawa.....	20,963 00	12,775 00	Southampton Tp....	.....	.....
Orangeville.....	330 00	130 00	Teck.....	2,130 00	850 00
Oshawa.....	8,577 20	2,195 00	Toronto.....	86,525 00	59,360 00
Oakland Tp.....	.....	.....	Tillsonburg.....	768 00	30 00
Owen Sound.....	3,467 00	2,770 00	Trenton.....	10,745 00	3,125 00
Oxford, West, Tp....	390 00	15 00	Tisdale Tp.....	5,033 50	3,291 00
Oakville.....	2,773 00	2,205 00	Timmins.....	13,687 00	8,585 00
Port Arthur.....	24,257 40	13,926 90	Thamesville.....	30 00	20 00
Preston.....	2,650 00	1,415 00	Thessalon.....	270 00	90 00
Picton.....	1,075 00	2,955 00	Thorold, Tn.....	5,992 15	1,185 00
Pakenham.....	.....	.....	Thorold Tp.....	3,185 05	1,560 50
Paris.....	990 00	655 00	Tavistock.....	.....	.....
Parry Sound.....	3,925 00	1,000 00	Uxbridge.....	.....	25 00
Port Hope.....	165 00	320 00	Vankleek Hill.....	30 00	10 00
Peterboro.....	4,700 00	8,525 00	Woodstock.....	2,915 00	2,460 00
Pembroke.....	2,130 00	760 00	Walkerville.....	10,102 90	9,990 50
Petrolia.....	655 00	580 00	Woodhouse.....	.....	.....
Perth.....	2,050 00	1,320 00	Wallaceburg.....	2,629 00	1,020 00
Portsmouth.....	.....	.....	Warton.....	6 00	500 00
Port Perry.....	.....	.....	Welland, Tn.....	4,219 50	2,331 00
Port Stanley.....	558 00	45 00	Windsor.....	40,946 45	24,770 00
Prescott.....	460 00	60 00	Walkerton.....	830 00	220 00
Parkhill.....	.....	.....	Waterloo.....	440 00	670 00
Paisley.....	1,140 00	.....	West Zorra.....	.....	.....
Port Colborne.....	7,284 80	2,176 50	Whitby, Tn.....	465 00	586 50
Port Rowan.....	.....	.....	Winchester.....	.....	.....
Point Edward.....	.....	.....	West Lorne.....	.....	.....
Penetanguishene.....	1,133 50	659 00	Webbwood.....	.....	.....
Port McNicoll.....	240 00	.....	York County.....	4,290 00	13,138 00
Pelée Tp.....	30 00	.....	Zorra, East.....	445 00	160 00
Renfrew, Tn.....	400 00	30 00			
Rainy River.....	4,400 00	.....	Total.....	677,697 50	364,925 80
Rayside Tp.....	.....	.....	

SCHEDULE F

Showing the number of Standard Hotels licensed under Section 146 in each Ontario Temperance Act District for year ending 30th April, 1922.

Algoma.....	11	Northumberland and Durham.....	43
Brant and Haldimand.....	23	Ontario.....	17
Bruce.....	38	Ottawa City.....	25
Carleton.....	4	Oxford.....	21
Dufferin and part Simcoe.....	22	Parry Sound.....	19
Dundas and Stormont.....	21	Peel.....	15
Elgin.....	22	Perth.....	28
Essex, excluding Windsor.....	10	Peterborough.....	25
Frontenac.....	30	Port Arthur and Fort William.....	14
Glengarry.....	8	Prescott.....	23
Grenville.....	8	Prince Edward and Hastings, including Belleville.....	29
Grey.....	35	Rainy River.....	11
Guelph and Wellington.....	10	Renfrew.....	40
Halton.....	14	Russell.....	18
Hamilton.....	35	Sault Ste. Marie.....	7
Hastings.....	19	Simcoe and Muskoka.....	57
Huron.....	32	Sudbury.....	17
Kenora.....	9	Temiskaming.....	19
Kent.....	24	Toronto.....	85
Lambton, East.....	13	Victoria and Haliburton.....	22
Lambton, West.....	21	Waterloo.....	44
Lanark.....	19	Welland (including all but river municipalities).....	11
Leeds.....	22	Wellington.....	20
Lennox and Addington.....	16	Wentworth.....	15
Lincoln.....	22	Windsor.....	16
Middlesex and London.....	43	York.....	37
Niagara Falls including river municipalities.....	19		
Nipissing.....	19		
Norfolk.....	27	Total.....	1,274

SCHEDULE G—ONTARIO TEMPERANCE ACT INSPECTORS

License District.	Inspector.	P. O. Address.
Algoma.....	Jas. Grigg.....	Bruce Mines.
Brant and Haldimand.....	R. J. Eacrett.....	Brantford.
Bruce.....	J. M. White.....	Walkerton.
Carleton.....	Howard Graham.....	Ottawa.
Dufferin.....	T. J. Robinson.....	Orangeville.
Dundas and Stormont.....	E. P. Foster.....	Morrisburg.
Elgin.....	Walter Ross.....	St. Thomas.
Essex.....	J. E. Stone.....	Essex.
Frontenac.....	Wm. McCammon.....	Kingston.
Glenarry.....	Wm. McCready.....	Alexandria.
Grenville.....	Chas. Plumb.....	Prescott.
Grey.....	M. C. Beckett.....	Owen Sound.
Halton.....	Robt. Reevely (acting).....	Brampton.
Hamilton.....	Jas. Blakely.....	Hamilton.
Hastings.....	W. T. Nugent.....	Madoc.
Huron.....	W. T. Pellow.....	Goderich.
Kent.....	M. Side.....	Chatham.
Kenora.....	W. J. Parfitt.....	Keewatin.
Lambton, East.....	Wm. Culbert (acting).....	Wyoming.
Lambton, West.....	W. J. Coulter.....	Sarnia.
Lanark.....	J. J. McGregor.....	Carleton Place.
Leeds.....	F. B. Taber.....	Brockville.
Lennox and Addington.....	W. S. Exley.....	Napanee.
Lincoln.....	J. W. King.....	St. Catharines.
Manitoulin.....	Wm. Vincer.....	Mindemoya.
Middlesex.....	Walter Bolton.....	London.
Nipissing.....	F. A. Bell (acting).....	North Bay.
Niagara Falls.....		Niagara Falls.
Norfolk.....	R. Edmonds.....	Simcoe.
Northumberland and Durham.....	G. Goodrich.....	Cobourg.
Ontario.....	C. A. Mason.....	Oshawa.
Oxford.....	M. J. Breckenridge (acting).....	Woodstock.
Parry Sound.....	J. Atkins.....	Parry Sound.
Peel.....	Robt. Reevely.....	Brampton.
Perth.....	M. H. Moore (acting).....	Stratford.
Peterboro.....	Jos. Stewart.....	Peterboro.
Port Arthur and Fort William.....	A. Dube (acting).....	Port Arthur.
Prescott.....	A. DeHaitre.....	L'Orignal.
Prince Edward.....	F. J. Naphan.....	Belleville.
Rainy River.....	G. O. Patterson (acting).....	Fort Frances.
Renfrew.....	D. Silvester.....	Renfrew.
Russell.....	A. G. Sykes.....	Ottawa.
Sault Ste. Marie.....	Philip Walter.....	Sault Ste. Marie.
Simcoe and Muskoka.....	Jno. R. Reid.....	Orillia.
Sudbury.....	T. N. Kilpatrick.....	Sudbury.
Temiskaming.....	W. S. Blackwall.....	Haileybury.
Toronto.....	A. A. Montgomery.....	Toronto.
Victoria and Haliburton.....	Wm. Thornbury.....	Lindsay.
Waterloo.....	Eph. Zinkann.....	Kitchener.
Welland.....	Geo. A. Ekins.....	Welland.
Wellington.....	J. A. Grant.....	Guelph.
Wentworth.....	J. W. Dickson.....	Dundas.
Windsor.....	M. N. Mousseau.....	Windsor.
York.....	D. MacKenzie.....	Woodbridge.

SCHEDULE H.

A table showing the number of commitments to each gaol for drunkenness during the years 1911 to 1922, both inclusive. The figures for 1921 and 1922 are compared, and the increase or decrease in each place is shown.

Name of Gaol	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	Increase 1922	Decrease 1922	Name of gaol
Barrie.....	51	57	64	140	73	43	6	4	.....	3	15	4	.....	11	Barrie
Belleville.....	89	56	110	63	106	57	23	2	4	18	3	3	.....	.....	Belleville
Brantford.....	129	161	131	108	162	193	25	33	60	49	60	43	.....	17	Brantford
Brampton.....	10	8	14	2	11	4	4	2	1	12	3	5	2	.....	Brampton
Brockville.....	59	49	83	62	56	60	12	7	19	16	13	.....	.....	13	Brockville
Bracebridge.....	3	1	3	4	1	.....	1	.....	.....	1	1	1	.....	.....	Bracebridge
Cayuga.....	5	6	4	5	7	10	1	.....	.....	1	6	.....	.....	6	Cayuga
Cornwall.....	10	9	16	27	20	9	7	6	2	11	5	14	9	.....	Cornwall
Cobourg.....	22	35	39	36	16	60	22	2	4	1	5	1	.....	4	Cobourg
Chatham.....	36	44	46	83	55	84	27	14	15	24	37	25	.....	12	Chatham
Fort Frances.....	55	57	184	149	52	42	30	10	24	1	.....	2	2	.....	Fort Frances
Goderich.....	8	6	13	6	13	8	2	3	.....	1	2	2	2	.....	Goderich
Guelph.....	7	3	9	16	14	2	.....	4	1	2	2	.....	.....	2	Guelph
Gore Bay.....	5	1	.....	.....	3	4	.....	3	.....	1	5	4	.....	1	Gore Bay
Hamilton.....	580	702	986	603	494	761	129	109	127	152	199	173	.....	26	Hamilton
Kingston.....	90	107	135	129	203	115	28	23	26	36	43	47	4	.....	Kingston
Kitchener.....	18	24	30	48	34	32	18	7	1	16	6	7	1	.....	Kitchener
Kenora.....	15	101	25	19	7	8	4	4	1	2	3	5	2	.....	Kenora
London.....	395	361	483	500	520	473	155	196	132	166	189	209	20	.....	London
Lindsay.....	30	7	3	9	5	3	1	1	.....	1	6	4	.....	2	Lindsay
L'Orignal.....	2	1	5	2	1	1	1	.....	3	.....	2	2	.....	.....	L'Orignal
Milton.....	4	12	11	12	4	8	3	6	.....	.....	.....	.....	.....	.....	Milton
Napanee.....	21	23	25	45	18	8	.....	3	.....	.....	.....	1	1	.....	Napanee
North Bay.....	18	88	90	93	55	9	8	2	12	16	35	39	4	.....	North Bay
Ottawa.....	307	324	248	346	281	127	391	187	69	250	180	130	.....	50	Ottawa
Owen Sound.....	73	65	18	17	24	30	10	2	2	2	3	2	.....	1	Owen Sound
Orangeville.....	1	3	1	1	1	.....	1	.....	.....	.....	.....	.....	.....	.....	Orangeville
Perth.....	8	20	31	22	19	13	.....	7	1	3	.....	.....	.....	1	Perth
Pictou.....	31	26	28	32	47	50	2	3	4	4	1	1	.....	.....	Pictou
Pembroke.....	8	20	50	50	44	27	13	3	.....	7	2	4	2	.....	Pembroke
Peterborough.....	40	37	119	143	87	71	11	1	11	6	13	12	.....	1	Peterborough
Port Arthur.....	232	301	434	444	212	111	42	17	19	92	156	94	.....	62	Port Arthur
Parry Sound.....	35	50	58	55	79	516	35	30	32	31	45	5	.....	40	Parry Sound
Simcoe.....	39	41	8	32	25	26	2	2	.....	4	4	2	.....	2	Simcoe
St. Catharines.....	73	67	60	102	82	80	31	13	13	27	64	97	33	.....	St. Catharines
Sarnia.....	76	90	157	237	138	132	115	42	9	30	38	19	.....	19	Sarnia
Stratford.....	29	36	67	73	34	36	5	1	3	7	17	9	.....	8	Stratford
Sandwich.....	32	31	65	44	31	28	116	32	7	102	119	87	.....	32	Sandwich
St. Thomas.....	11	5	17	48	30	12	4	11	5	12	31	11	.....	20	St. Thomas
Sault Ste. Marie.....	49	66	75	73	75	30	59	32	33	80	99	59	.....	40	Sault Ste. Marie
Sudbury.....	316	508	1,054	1,643	658	531	211	125	276	719	783	193	.....	590	Sudbury
Toronto.....	2,669	2,866	3,209	3,073	2,217	1,939	2,217	1,593	2,440	2,486	2,368	2,011	.....	357	Toronto
Walkerton.....	9	6	5	4	9	4	2	1	1	.....	1	.....	.....	1	Walkerton
Woodstock.....	41	45	52	77	69	86	9	19	27	33	32	20	.....	12	Woodstock
Welland.....	29	55	60	131	110	30	95	16	18	31	90	49	.....	41	Welland
Whitby.....	12	8	10	17	14	16	2	1	4	30	15	3	.....	12	Whitby
Lock-ups:															Lock-ups:
Atikokan.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Atikokan
Burk's Falls.....	4	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	Burk's Falls
Byng Inlet.....	11	.....	1	.....	4	6	3	.....	.....	.....	.....	.....	.....	.....	Byng Inlet
Cobalt.....	25	10	1	20	11	15	22	15	4	22	17	20	3	.....	Cobalt
Killarney.....	3	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Killarney
Manitowaning.....	2	7	20	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Manitowaning
Mine Centre.....	.....	6	4	3	4	.....	2	4	2	3	2	3	1	.....	Mine Centre
Webbwood.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Webbwood
Totals.....	5,827	6,613	8,363	8,848	6,235	5,968	3,907	2,595	3,415	4,511	4,719	3,423	87	1,383	Totals

Net Decrease, 1,296.

SCHEDULE I.

A Table comparing commitments for ALL OFFENCES and for DRUNKENNESS alone for the two years, 1914 and 1922.

Location of Gaol.	Total commitments for all offences.		Percentage of decrease in total commitments.	Total commitments for drunkenness.		Percentage of decrease in total commitments for drunkenness.	Number of total commitments there would have been if the decrease or increase had been the same for other offences as for drunkenness.
	1914	1922		1914	1922		
Barrie.....	332	106	68.07	140	4	97.14	10
Belleville.....	371	363	2.16	63	3	95.24	18
Brantford.....	272	228	16.18	108	43	60.19	108
Brampton.....	42	51	21.43*	2	5	150.00	105
Brockville.....	184	119	35.33	62	0	100.00	0
Bracebridge.....	61	39	36.07	4	1	75.00	15
Cayuga.....	69	43	37.68	5	0	100.00	0
Cornwall.....	105	161	53.33*	27	14	48.14	54
Cobourg.....	130	94	27.69	36	1	97.23	4
Chatham.....	271	246	9.23	83	25	69.88	82
Fort Frances.....	345	107	68.99	149	2	98.66	5
Goderich.....	70	39	44.29	6	2	66.67	23
Guelph.....	102	94	7.84	16	0	100.00	0
Gore Bay.....	22	34	54.54*	0	4	400.00	88
Hamilton.....	1,438	922	35.88	603	173	71.31	413
Kingston.....	206	124	39.81	129	47	63.57	75
Kitchener.....	226	137	39.38	48	7	85.41	33
Kenora.....	91	60	34.07	19	5	73.68	24
London.....	911	568	37.65	500	209	58.20	381
Lindsay.....	62	41	33.87	9	4	55.56	28
L'Orignal.....	16	41	156.25*	2	2	.....	16
Milton.....	388	109	71.91	12	0	100.00	0
Napanee.....	95	24	74.74	45	1	97.78	2
North Bay.....	390	383	1.79	93	39	58.06	164
Ottawa.....	1,351	862	36.20	346	130	62.43	508
Owen Sound.....	90	58	35.56	17	2	88.24	11
Orangeville.....	28	35	25.00*	1	0	100.00	0
Perth.....	138	69	50.00	22	0	100.00	0
Pictou.....	59	55	6.78	32	1	96.88	2
Pembroke.....	132	91	31.06	50	4	92.00	11
Peterboro.....	389	288	25.96	143	12	91.61	33
Port Arthur.....	1,120	477	57.41	444	94	78.83	237
Parry Sound.....	258	103	60.08	55	5	90.91	23
Simcoe.....	117	83	29.06	32	2	93.75	7
St. Catharines.....	310	274	11.61	102	97	4.90	295
Sarnia.....	395	156	60.51	237	19	91.98	32
Stratford.....	179	71	60.34	73	9	87.67	22
Sandwich.....	336	627	86.61*	44	87	97.73	664
St. Thomas.....	162	158	2.47	48	11	7.08	37
S. S. Marie.....	364	317	12.91	73	59	19.18	294
Sudbury.....	2,651	606	77.14	1,643	193	88.25	311
Toronto.....	7,524	5,669	24.66	3,073	2,011	34.56	4,922
Walkerton.....	47	44	6.38	4	0	100.00	0
Woodstock.....	227	139	38.76	77	20	74.03	59
Welland.....	432	302	30.09	131	49	62.60	162
Whitby.....	98	114	16.33*	17	3	82.35	17
Lock Ups.							
Atikokan.....	171	69	59.65	23	24	4.35	178
Byng Inlet.....							
Cobalt.....							
Mine Centre.....							
Webbwood.....	22,777	14,800	.....	8,848*	3,423	.....	9,473

*Increase.

ONTARIO GOVERNMENT DISPENSARIES.

JAMES HALES, Esq., K.C.

*Chairman, Board of License Commissioners,
25 Queen's Park, Toronto.*

DEAR SIR:—

I beg herewith to present my annual report to the Board, covering the operations of the dispensaries for the first ten months of the year 1922. Last year's report covered entire year of 1921, but financial statement for this year has been prepared to October 31st, so that in the future financial year will end on October 31st, the same date as the close of the fiscal year of the Province.

PUBLIC SERVICE.

The outstanding feature in connection with the work of the dispensaries during the last ten months was the securing of the commodious new premises at 154 Wellington Street West, Toronto, where our Head Office, Central Warehouse and Dispensary No. 1 are located. Previous to moving into our new headquarters on August 21st, we had three warehouses, viz.: 29 Front Street East, Toronto; 29 Charles Street, Hamilton, and a large building on the Gooderham & Worts' property, which necessitated a very great deal of trucking and extra handling of goods in order to supply our various dispensaries. In addition, our breakages were unquestionably increased by extra moving required, which condition of affairs should be avoided as much as possible, particularly where goods are contained in glass bottles. Insurance rate on liquors stored in our new warehouse has been materially reduced, as new headquarters is a "sprinkler risk." At the beginning of October we transferred small sized bottling plant, which we operate, from Hamilton to Toronto, so that new building has become the headquarters in the true sense of the word. More rapid shipments can now be made to our various dispensaries, as liquors do not have to be assembled from three separate warehouses, all of which took time, and it is our policy to ship to dispensaries as speedily as possible, so that dispensaries shall always be supplied in order to render efficient service.

We have continued to make certain, wherever possible, that mail orders are despatched on the same day as received, and many letters expressing appreciation of our mail order service have been sent in to our various dispensaries. Mail order shipments averaged 9,855 per month and 389 per day, as against 5,631 per month and 223 per day for the same period in 1921. We paid in express charges \$59,216.66 as against \$32,971.77 in 1921. It will be noted that there was a very heavy increase in the mail order branch of our work.

In the cities where dispensaries are situated, delivery service by auto truck was continued as in previous years and service shows an increase over same months of 1921.

Property to the north and immediately adjoining our new headquarters was purchased last summer, on which to erect a garage, as well as to provide us with better shipping facilities. Garage is now practically completed, and should materially aid city delivery work or other trucking required, as we will now be in continual touch with garage department. We do the bulk of our own

repairs on our Toronto trucks, and on the trucks in the majority of the other dispensaries.

ADVISORY COMMITTEE.

The Advisory Committee held many meetings during the ten months period, and passed upon many important matters pertaining to the work of the dispensaries. Mr. W. S. Dingman, Vice-Chairman of the Board of License Commissioners, is Chairman of the Advisory Committee. Minutes are kept of all meetings of the Committee.

EMPLOYEES.

The spirit of loyalty which has been an outstanding characteristic on the part of the employees, has been continued. Wherever resignations were received, very few replacements were made, as we felt the period of organization being passed, we could carry on with a slightly decreased number of employees. We realize that in many of the dispensaries no further reductions can now be made, if we are to give the service the public have a right to demand, and to maintain the high-class system of accounting expected by your Board. As in previous years practically no complaints have been received about employees, which speaks volumes for their work.

PRICE OF LIQUORS.

As in 1921, the setting of the prices of various liquors received the most careful consideration from the Advisory Committee, and all suggested changes in prices were referred to your Board before being decided upon.

Early in January, 1922, an increase was made in a number of our prices, and with a few exceptions, no further increase took place until September 5th. On May 25th, the Parliament of Canada increased the sales tax on imported liquors from four to six per cent., and on domestic from three to four and a half per cent., and in addition, levied a custom and excise tax of twelve and a half cents a gallon on ales, stouts and beers. We did not increase our prices immediately, so as to include the increase in the sales tax other than ales, stouts and beers, but included same when increase was made in the month of September. In addition, we had the advantage during the first eight months of 1922 of still having on hand a considerable quantity of brandies, rums and gins on which we had paid customs tax previous to the heavy increase being made on May 10th, 1921, and consequently we were able to stand off increase until September, which otherwise would have taken place in May. When making our change in prices in September we had to take into consideration the situation with respect to Sterling, which had reached \$4.50 a pound in July, as our orders for winter shipments abroad have to be placed in the early fall, and goods are not received and paid for until the latter end of October and November, and as there were rumors about the pound increasing in value, we gave that matter consideration. Whenever an increase is made in sales tax, imported liquors are particularly affected, as we have to pay sales tax on the invoice cost of the liquors, on the Canadian duty and on the excise that would have been collected in the country from which the liquors were purchased, had they been sold for home consumption.

Our splendid purchase of eight year old Canadian rye is very nearly exhausted, and it is very improbable that we will ever be able to make a similar purchase again, so that in the near future the rye which we have been selling at a much lower price per imperial quart than has been charged by any other

province in Canada, will be off the market, but we could never have sold rye whisky in question at price charged, had we not paid customs duties in force in the early part of 1921, on the bulk of the purchase.

At the last session of the Dominion Parliament legislation was enacted permitting druggists to purchase alcohol direct from the distilleries upon payment of excise duty at the rate of \$2.40 per proof gallon, or when purchasing from wholesale druggists or provincial government liquor commissions, to obtain drawback of customs duty of difference between \$9.00 per proof gallon and \$2.40, but legislation in question was not made to cover alcohol when sold to persons holding doctors' prescriptions under the terms of the Ontario Temperance Act.

As Annual Report of the auditors was not received until early in January, 1923, and this report could consequently not be written any sooner, we are enabled to announce that a new price list came into effect on January 1st, 1923, and that a reduction in price was made on a majority of the lines of liquor carried in the dispensaries.

PURCHASES.

Very few orders for imported liquors were given until September, as we were disposing of the stocks we had on hand, which were sufficient to meet most of our requirements, but the great bulk of the orders placed in 1920 for 1921, and which carried along during the greater part of 1922, have now been disposed of.

In 1921 sales showed 65% imported liquors and 35% domestic by value, and 55% imported and 45% domestic by gallonage, as against 58% imported and 42% domestic by value, and 51% imported and 49% domestic by gallonage, in the first ten months of 1922.

PRESCRIPTIONS AND REQUISITIONS.

Compared with the first ten months of 1921, there was an increase in the number of prescriptions and requisitions to the extent of 102,591. Increase appears to be very heavy, but an examination into the situation discloses the fact that during the months of June, July, August and September, 1921, at the period when the right to import liquor into Ontario was coming to an end, and shortly after that time, number of prescriptions presented at dispensaries was much below the regular monthly average. For instance, in June, July, August and September, 1921, 34,109, 35,386, 42,577 and 48,548 respectively were presented, as against 55,466, 53,739, 59,717 and 60,095 respectively in 1922.

FINANCIAL STATEMENT.

SALES:—The total sales amounted to \$3,452,372.35 compared with \$2,474,920.00 for the first ten months of 1921. Increase is to be accounted for by two reasons—(1) increase in number of prescriptions; (2) increase in the cost and in the selling price of liquors. Daily average of sales was \$13,257.95.

GROSS PROFITS:—We continued to work on the basis of 33 $\frac{1}{3}$ % gross, and on dispensary sales we made a gross profit of 34.36%, and including hospital sales, of 33.81%. In 1920 gross profit was 41.06%, and in 1921, 36.56%, but in 1920 and 1921 hospital and other sales made by Head Office were not included, but when included do not reduce gross profit to any perceptible extent, as our profit on hospital sales is exceptionally low.

PAYMENTS.—As intimated in my report last year, we expected to pay to the Provincial Treasurer a much greater sum than we paid in 1921, because we had very few foreign commitments to meet, and intended to liquidate the greater part of the stock we had on hand in 1921, which was included in our profits for that year. We paid to the Provincial Treasurer in the ten months the sum of \$1,075,000. Since the dispensaries came into operation at the end of May, 1919, we have turned over to the Provincial Treasurer the sum of \$1,650,000, so it will be seen that the greater part of the sum in question was paid in the first ten months of 1922. In future we expect to make substantial payments monthly, as at present no difficulty is to be met with in having British and foreign orders filled as was the case in 1919 and 1920. Stock on hand at cost at close of 1921 amounted to \$1,121,259.18, as against \$784,078.24 on October 31st, 1922.

OVERHEAD.—The percentage of overhead expenses was 10.86 in which are included discounts to druggists, amounting to 1.65, and mail order expense, including prepaid expense charges, amounting to 2.35. There was a considerable reduction in percentage of overhead as contrasted with 1921.

BREAKAGE.—Interior and irrecoverable breakage amounted to .07%, an increase over last year which was to be expected, as we had to move large stocks of liquors from three separate warehouses to our new headquarters, and you cannot move goods in glass containers without breakage occurring. Our breakage will continue somewhat high until all stocks removed have been sold, after which we expect to once again reach a low percentage. Breakages at dispensaries remained low in percentage.

PROPORTIONS OF BRANDS SOLD.—The following table will show by a couple of sample months the proportions of different classes of liquor sold:

	Sept. 1922.		Oct. 1922.	
Alcohol, bottled.....	\$10,149	or 2.6%	\$11,082	or 2.8%
“ canned.....	8,179	2.1	8,103	2.1
Bass' and Guinness'.....	2,469	.6	2,557	.67
Ale, domestic.....	17,299	4.4	14,608	3.8
Bitters.....	99	.03	138	.04
Brandies.....	20,744	5.3	22,817	6.
Champagnes.....	672	.17	646	.17
Gin.....	29,350	7.5	27,597	7.2
Port Wine.....	1,203	.3	1,248	.3
Rum.....	8,289	2.1	10,666	2.7
Sherry.....	363	.09	341	.09
WHISKEYS:				
Can. 40 and 26 oz.....	90,574	23.2	100,544	26.1
“ 6 oz.....	14,900	3.8	14,382	3.7
Disp. Rye, 40 oz.....	23,055	5.9	14,850	3.9
“ 6 oz.....	4,620	1.2	3,750	1.
“ 6 oz. assorted.....	3,675	.9	2,175	.6
Irish.....	18,252	4.7	17,458	4.5
Scotch.....	130,261	33.3	125,896	33.03
Disp. 6 oz. Brandy, Gin, Rum and Irish.	6,375	1.6	5,587	1.5
	100.		100.	

VARIOUS DEPARTMENTS.

HEAD OFFICE.—The high standard of efficiency which has been always in evidence was continued throughout the ten months. We have furnished

each month to the Board of License Commissioners a financial statement, embracing balance sheet, profit and loss account, operating expenses, central warehouse stock account, and schedule of insurance in force.

CENSOR'S DEPARTMENT.—This department has monthly furnished the Board with a complete record of the prescriptions and requisitions issued. It has continued to secure signatures of physicians, dentists, druggists and veterinary surgeons by obtaining lists of new graduates from the various governing bodies and by immediately getting into touch with the recent graduates.

CENTRAL WAREHOUSE.—This important department, the storehouse of the dispensaries, in the ten months of 1922 handled 103,367 cases of liquor. Upon Central Warehouse fell the major portion of the work of removing to our new headquarters, and the work was remarkably well done.

Central Warehouse also takes care of the stock of confiscated liquor which is forwarded from all over Ontario. We have continued to open every case, and to carefully examine every bottle or container.

DISPENSARIES.—The managers and the employees in general have carried on in a most efficient manner, and are giving a high grade of public service. In a business such as ours complaints are quickly made, and we are happy to state they are very few.

I cannot close without referring to the valuable assistance rendered by the Board of License Commissioners in general, but especially by Mr. W. S. Dingman, the Vice-Chairman, who has been continually in touch with the work of the dispensaries and is very familiar with all our actions. Our relations with the auditors have been most pleasant, and we have to thank them for valuable advice.

Respectfully yours,

ONTARIO GOVERNMENT DISPENSARIES,

A. H. BIRMINGHAM,
General Manager.

TORONTO, December 28th, 1922.

JAS. HALES, ESQ.,

Chairman, Board of License Commissioners of Ontario,
25 Queen's Park, Toronto.

DEAR SIR,—

We have audited the books and accounts of the Dispensaries, Central Office and Central Warehouse for the ten months ending 31st October, 1922, and have prepared the enclosed Balance Sheet and Schedules relative thereto, which, subject to the following remarks, exhibit a true and correct view of the position of the undertaking on 31st October, 1922, and a correct statement of the earnings for the ten months.

We report in detail as follows:

BALANCE SHEET.

ASSETS.

<i>Dominion Bank, Toronto.....</i>	<i>\$207,253.02.</i>
<i>Dominion Bank, London, England... 815.12.</i>	
<i>Cash in transit from Branch Banks, 12,793.33.</i>	
Total	<u>\$220,861.47.</u>

These amounts are in agreement with certificates from your bankers after allowing for outstanding cheques.

<i>Cash on Hand at Dispensaries (from Sales), \$12,950.84.</i>	
<i>Petty Cash on Hand..... 2,200.00.</i>	
Total.....	<u>\$15,150.84.</u>

We verified the cash at Central Office by actual count on 21st December, 1922, and received certificates from your Branch Managers as to the amounts on hand at the Dispensaries. We also traced to the Bank Account the cash on hand from sales.

Accounts Receivable, \$6,338.46.

We have carefully examined these accounts (See Schedule 8) which consist of sales to hospitals and other institutions, and druggists and manufacturers and any probable losses have been provided for.

Claims—Freight Claims, \$994.60.

A reserve has been provided which, in our opinion, is sufficient to cover any losses.

Accrued Interest (Bank), \$3,606.15.

This has been compared with the monthly reports from your Bankers.

Stock of Liquors at Cost Price, \$784,078.24.

Your General Manager has certified that an inventory of stock was taken under his direction at 30th November, 1922, and was priced at cost.

The inventories at the dispensaries were taken by the managers and one of the Central Office staff, and at the Central Warehouse by the chief stock accountant and the warehouseman on 30th November, 1922, and were checked with the stock ledgers kept at the Central Office and found to be in accordance therewith.

A permanent inventory or stock ledger of liquors is kept at the Central Office showing in detail all purchases and sales and the cost price of same. It was possible, therefore, to check back from the physical inventories taken on 30th November, 1922, and arrive at the actual stock on hand at 31st October, 1922. Inventories at the Branches are taken twice every month and those taken on 31st October, 1922, have been checked to the Stock Ledger.

Attached hereto, Schedule 5, is a statement showing the stock on hand, and furniture and fixtures at each dispensary and amount of fire and other insurance carried.

The confiscated stock on hand at Toronto, 31st October, 1922, amounting to \$65,795.22 is not included in the assets, as the dispensaries only handle the stock and keep the records on behalf of the Board of License Commissioners, purchasing from the Board such stock as they require from time to time.

Fire, Riot and Burglary insurance is carried on confiscated liquors in conjunction with liquors, etc., owned by the Ontario Government Dispensaries as shown on Schedule 5.

Empties on Hand, \$2,024.67.

We have seen a certificate signed by the clerk in charge of the stock ledgers that there are sufficient beer cases on hand, valued at \$1.00 each, to cover this amount.

Stationery and Supplies, \$9,442.08.

The chief stock clerk certifies that stationery and supplies on hand priced at cost amounted to \$9,442.08. A reserve has been provided for the whole amount.

Real Estate, \$20,000.

This represents the cost price of the land at the rear of 154 Wellington Street West, purchased during the year. We have not examined the title which the Secretary-Treasurer informs us is held by the Attorney-General's Department.

LIABILITIES.

Accounts Payable and Accrued Charges, \$29,374.30.

Your accountant has certified that all known liabilities to 31st October, 1922, were included in the books at that date.

Reserve for Supplies and Contingencies, \$15,426.54.

This includes a reserve for the total amount of the stationery and supplies and sufficient to provide for any losses in the collection of the claims and Accounts Receivable.

Contingent Liabilities.

The value of goods ordered but not received to 31st October, 1922, amounted to \$293,285.75 as per Schedule 6 attached and the duty payable on stocks in bond amounted to \$369,969.90. Your General Manager certified that these amounts were correct.

Your General Manager informs us that the Ontario Government has purchased for the use of the dispensaries, the property and building at 154 Wellington Street West for \$205,000, the purchase to take effect as from 1st June, 1923. In the meantime the dispensaries are paying rental at the rate of \$1,147.64 monthly, plus taxes, insurance, etc.

Certain alterations have been made to the building. The amount paid on these alterations to 31st October, 1922, \$33,797.45 has been charged against the profits for the period and the additional amounts to be paid on these alterations will be charged against the profits of next year.

A garage is being built at the rear of the building and, we understand, is to be paid for by the dispensaries.

Leases.

Schedule 7 gives a description of the various premises occupied by your Dispensaries, Central Office and Central Warehouse.

Surplus, \$1,017,695.67.

This is the balance of profits made since the dispensaries were opened on 24th May, 1919, after paying \$1,650,000 to the Provincial Treasurer and writing off the whole of the machinery, equipment and office furniture, and alterations to the building at 154 Wellington West.

Details of the profits earned for the ten months ending 31st October, 1922, are shown in the attached Schedules 1, 2 and 3. We have to report on the principal items as follows:

PROFIT AND LOSS ACCOUNT.—SCHEDULE 1.

This schedule shows in detail the operations of the various dispensaries. The liquors are purchased through the Central Warehouse and are charged up to the various dispensaries at cost.

The gross profits resulting from sales at dispensaries amounted to	\$1,152,408 09	34.36%
From this must be deducted the following:		
Discount on sales to chemists and doctors	56,922 23	1.70%
Mail order shipping expense	81,096 28	2.42%
Operating expense including Central Office and Central Warehouse expense	236,882 72	7.06%
	<hr/>	<hr/>
	\$374,901 23	11.18%
Leaving a net profit on operations of dispensaries of	\$777,506 86	23.18%

Your policy is to sell the liquors at the same price throughout the Province and to pay the expense of special packing and express charges. We have shown

on the same Schedule the comparative statements of the total business done by each dispensary.

The percentage of gross profits earned by each dispensary were:

No. 1, Toronto.....	33.93 per cent. of sales
No. 2, Toronto.....	33.10 per cent. of sales
No. 3, Hamilton.....	33.26 per cent. of sales
No. 4, London.....	33.91 per cent. of sales
No. 5, Windsor.....	34.29 per cent. of sales
No. 6, Kingston.....	36.38 per cent. of sales
No. 7, Ottawa.....	36.42 per cent. of sales
No. 8, Fort William.....	38.82 per cent. of sales

The differences are accounted for by the varying ratio of profits on the class of liquor sold.

OPERATING EXPENSES.—SCHEDULE 2.

This schedule shows details of the various expenses together with the percentages that these expenses bear to the sales. The largest item consists of salaries, etc., \$147,770.70, being approximately 4.41% of the total sales of \$3,354,263.61. It must, however, be borne in mind that the bulk of the sales are made in single bottles and record has to be kept of every bottle at the Central Office. The amount written off for breakages is \$2,303.61 or .07% of the sales. Under the present system of cost records it is the only item of stock which cannot be checked and should be subject to the closest supervision by the management. This item of expense is passed in the minutes of the Advisory Committee monthly.

NET PROFIT AND LOSS ACCOUNT.—SCHEDULE 3.

This schedule shows the total sales for the ten months, including sales of alcohol and sales to hospitals, and miscellaneous receipts, and the net profits after charging up the cost of alcohol sold and liquors sold to hospitals and writing off the expenditure on machinery, equipment, furniture and alterations to building. The percentage of net profits to total sales was 22.27%.

Yours faithfully,

CLARKSON, GORDON & DILWORTH.

ONTARIO GOVERNMENT DISPENSARIES
BALANCE SHEET, 31st OCTOBER, 1922.

ASSETS

Cash in Dominion Bank, Toronto.....	\$207,253 02	
" " " London, England.....	815 12	
Cash in transit from Branch Banks.....	12,793 33	
		\$220,861 47
Cash on hand at Dispensaries (from sales).....	\$12,950 84	
Petty Cash on Hand.....	2,200 00	
		15,150 84
		\$236,012 31
Accounts Receivable.....	\$6,338 46	
Freight Claims.....	994 60	
Accrued Interest (Bank).....	3,606 15	
		10,939 21
Stock at Cost Price (Schedule 5).....		784,078 24
Empties on Hand.....	\$2,024 67	
Stationery and Supplies.....	9,442 08	
		11,446 75
Real Estate.....		20,000 00
		\$1,062,496 51

LIABILITIES.

Accounts Payable.....	\$25,469 15	
Accrued Expenses.....	3,905 15	
		\$29,374 30
Reserve for Supplies and Contingencies.....		15,426 54
Surplus:		
Balance at 1st January, 1922.....	\$1,323,699 08	
Profit for ten months.....	768,996 59	
	\$2,092,695 67	
Less:		
Paid to Provincial Treasurer.....	1,075,000 00	
		1,017,695 67
Contingent Liabilities:		
For undelivered orders (Schedule 6).....	\$293,285 75	
For Duty on Stocks in Bond.....	369,969 90	
For purchase of Building, Garage and Alterations (see report)		
		\$1,062,496 51

Referred to in our report of this date.

CLARKSON, GORDON & DILWORTH,
Chartered Accountants

Toronto, 28th December, 1922.

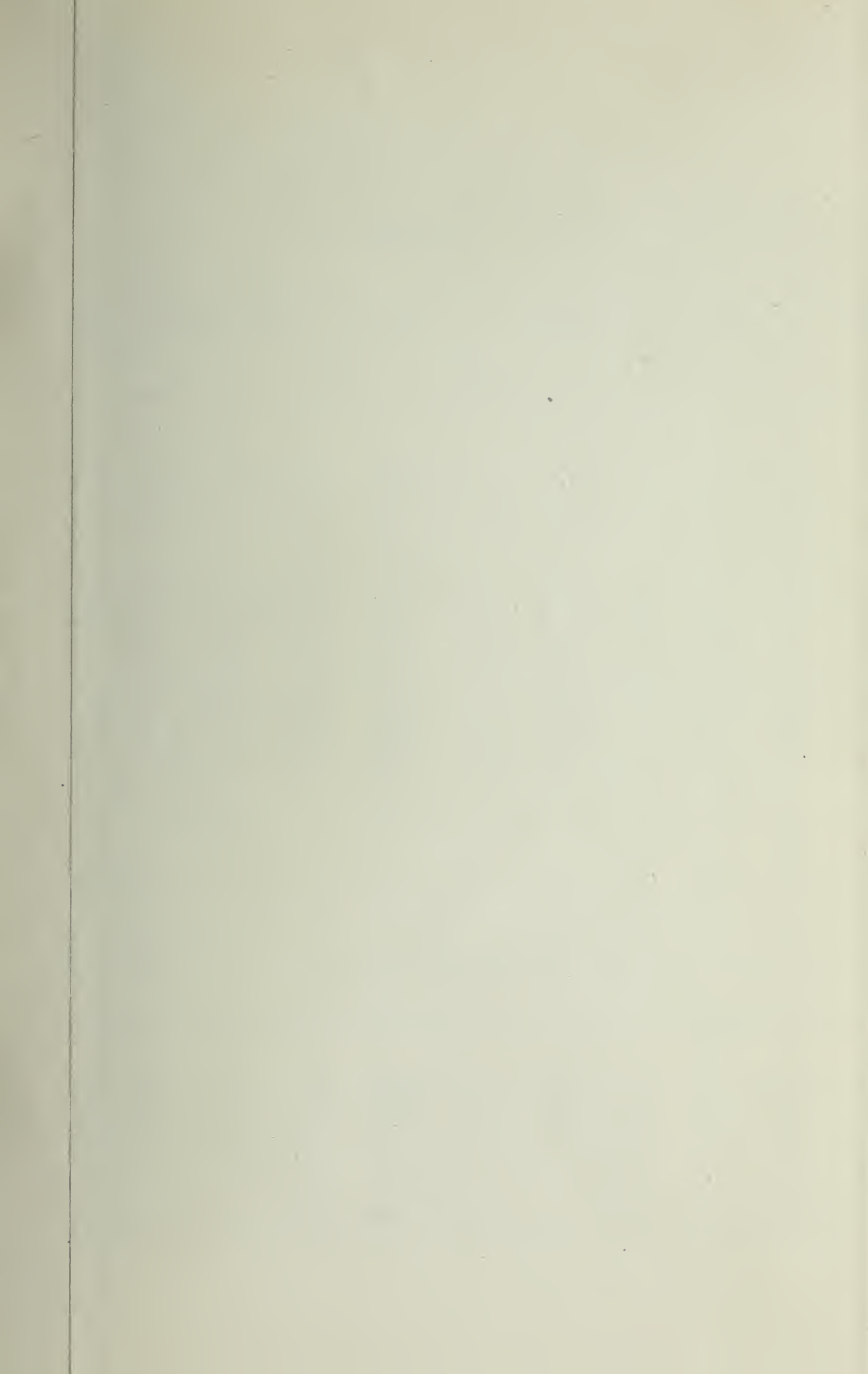
ONTARIO GOVERNMENT DISPENSARIES

PROFIT AND LOSS ACCOUNT FOR TEN MONTHS ENDING 31st OCTOBER, 1922.

	Dispensary No. 1 Toronto		Dispensary No. 2 Toronto		Dispensary No. 3 Hamilton		Dispensary No. 4 London		Dispensary No. 5 Windsor		Dispensary No. 6 Kingston	
	Amount	Per-centage	Amount	Per-centage	Amount	Per-centage	Amount	Per-centage	Amount	Per-centage	Amount	Per-centage
Stock on hand, 1st January, 1922.....	\$ c. 24,737 91	1.87	\$ c. 15,401 82	4.26	\$ c. 51,984 68	11.74	\$ c. 41,577 31	10.40	\$ c. 21,406 05	11.77	\$ c. 36,072 99	15.02
Stock purchased from Central Warehouse.....	882,043 20	66.83	257,545 15	71.16	277,883 58	62.78	245,860 32	61.53	120,977 28	66.52	149,650 01	62.30
Returns to stock.....	555 08	.04	69	.....	87 75	.02	231 33	.06	14 31	.01	28 90	.01
	907,336 19	68.74	272,947 66	75.42	329,956 01	74.54	287,668 96	71.99	142,397 64	78.30	185,751 90	77.33
Deduct:												
Breakage recoverable.....							226 68	.06	34.05	.02	218 28	.09
Breakage, interior and irrecoverable.....	264 73	.02	123 31	.03	152 65	.03	126 34	.03	69 60	.04	14 81	.01
Liquors on hand, 31st October 1922.....	34,979 55	2.65	30,709 27	8.49	34,375 78	7.77	23,232 61	5.81	22,796 42	12.53	32,699 53	13.61
	35,244 28	2.67	30,832 58	8.52	34,528 43	7.80	23,585 63	5.90	22,900 07	12.59	32,932 62	13.71
Cost of stock sold.....	872,091 91	66.07	242,115 08	66.90	295,427 58	66.74	264,083 33	66.09	119,497 57	65.71	152,819 28	63.62
Sales.....	1,319,941 15	100.00	361,929 76	100.00	442,649 32	100.00	399,590 73	100.00	181,864 33	100.00	240,190 10	100.00
Gross profit on sales.....	447,849 24	33.93	119,814 68	33.10	147,221 74	33.26	135,507 40	33.91	62,366 76	34.29	87,370 82	36.38
Deduct:												
Operating expenses.....	80,634 35	6.11	24,864 60	6.87	33,741 77	7.62	29,237 36	7.32	14,027 18	7.71	18,753 95	7.81
Discounts.....	26,278 50	1.99	816 09	.22	7,838 80	1.77	9,666 71	2.42	2,350 86	1.29	3,173 16	1.32
Mail Order expense.....	36,086 03	2.73	1,375 01	.38	9,070 57	2.05	11,974 86	2.99	2,220 10	1.22	10,543 73	4.39
	142,998 88	10.83	27,055 70	7.47	50,651 14	11.44	50,878 93	12.73	18,598 14	10.22	32,470 84	13.52
Net profit.....	304,850 36	23.10	92,758 98	25.63	96,570 60	21.82	84,628 47	21.18	43,768 62	24.07	54,899 98	22.86

COMPARATIVE STATEMENT OF PERCENTAGE OF SALES, ETC., ATTRIBUTABLE TO EACH

Counter sales.....	917,829 91	37.51	361,929 76	14.79	354,864 82	14.50	228,514 67	9.34	157,596 08	6.44	126,782 52	5.18
Mail Order sales.....	402,111 24	44.32	.....	.....	87,784 50	9.67	171,046 06	18.85	24,268 25	2.67	113,407 58	12.50
Cost of stock sold.....	872,091 91	39.61	242,115 08	10.99	295,427 58	13.42	264,083 33	11.99	119,497 57	5.43	152,819 28	6.94
Gross profit.....	447,849 24	38.86	119,814 68	10.40	147,221 74	12.77	135,507 40	11.76	62,366 76	5.41	87,370 82	7.58
Operating expenses.....	80,634 35	34.04	24,864 60	10.50	33,741 77	14.24	29,237 36	12.34	14,027 18	5.92	18,753 95	7.92
Discounts.....	26,278 50	46.17	816 09	1.43	7,838 80	13.77	9,666 71	16.98	2,350 86	4.13	3,173 16	5.58
Mail Order shipping.....	36,086 03	44.50	1,375 01	1.69	9,070 57	11.18	11,974 86	14.77	2,220 10	2.74	10,543 73	13.00
Net profit.....	304,850 36	39.21	92,758 98	11.93	96,570 60	12.42	84,628 47	10.88	43,768 62	5.63	54,899 98	7.06



ONTARIO GOVERNMENT DISPENSARIES

OPERATING EXPENSES FOR TEN MONTHS ENDING 31st OCTOBER

	Dispensary No. 1 Toronto		Dispensary No. 2 Toronto		Dispensary No. 3 Hamilton		Dispensary No. 4 London		Dispensary No. 5 Windsor		Dispensary No. 6 Kingston		Dispensary No. 7 Ottawa
	Amount	Per-centage	Amount	Per-centage	Amount	Per-centage	Amount	Per-centage	Amount	Per-centage	Amount	Per-centage	Amount
	\$ c.	\$ c.	\$ c.		\$ c.		\$ c.		\$ c.		\$ c.		\$ c.
Salaries.....	26,746 17	2.03	8,938 36	2.47	12,905 76	2.92	11,270 04	2.82	5,070 02	2.79	6,870 07	2.86	7,530 8
Executive Salaries.....													
Rentals.....	1,287 94	.10	1,250 00	.35	1,804 81	.41	1,290 00	.32	875 00	.48	962 00	.40	1,560 0
Auditing.....													
Travelling Expenses.....													
Money Order Expense.....	07				1 07		5 69		1 83		1 11		7 4
Insurance.....	694 14	.05	431 56	.12	507 10	.11	834 59	.21	707 93	.39	960 62	.40	1,152 0
Postage.....	416 57	.03	50		255 79	.06	279 13	.07	99 26	.06	128 07	.05	165 4
Stationery.....	2,116 41	.16	379 00	.10	612 21	.14	543 21	.14	314 00	.17	667 16	.28	406 9
Telephone.....	126 67	.01	48 62	.01	103 22	.02	77 39	.02	39 55	.02	60 66	.03	56 5
Telegrams.....	49 95						1 48		1 80		2 19		2 4
Breakage.....	248 70	.02	99 27	.03	124 60	.03	126 34	.03	49 58	.03	14 81	.01	54 4
Bottling Expense.....													
Expense Supplies.....	116 88	.01	33 57	.01	129 16	.03	46 96	.01	57 91	.03	23 82	.01	44 3
Light, Heat and Power....	332 36	.03	370 20	.10	580 23	.13	51 59	.01	117 30	.06	158 91	.07	50 7
Repairs and Maintenance..	420 47	.03	36 88	.01	311 53	.07	61 28	.02	87 67	.05	60 95	.02	37 2
Sundries.....	137 88	.01	131 38	.04	329 30	.07	136 55	.04			119 90	.05	91 0
Prepaid Freight & Express.													
Cartage.....													
Truck Maintenance.....													
Packing Materials.....													
Proportion Chief Censor's Department, Expenses...	7,148 86	.54	1,960 23	.51	2,397 41	.54	2,164 20	.54	984 99	.54	1,300 88	.54	1,387 7
Proportion Central Office Expenses.....	23,325 07	1.77	6,395 77	1.77	7,822 19	1.77	7,061 29	1.77	3,213 78	1.77	4,244 47	1.77	4,527 8
Proportion Central Ware- house Expenses.....	17,466 21	1.32	4,789 26	1.32	5,857 39	1.32	5,287 62	1.32	2,406 53	1.32	3,178 33	1.32	3,390 5
Total General Expenses.	80,634 35	6.11	24,864 60	6.87	33,741 77	7.62	29,237 36	7.32	14,027 18	7.71	18,753 95	7.81	20,465 9
Total Cash Discounts...	26,278 50	1.99	816 09	.22	7,838 80	1.77	9,666 71	2.42	2,350 86	1.29	3,173 16	1.32	2,157 6
Prepaid Freight and Ex- press.....	25,979 83	1.97			6,818 47	1.54	9,836 99	2.46	1,517 22	.84	8,361 74	3.48	3,791 6
Cartage.....							5 85		1 50		134 25	.06	25 2
Truck Maintenance.....	6,360 24	.48	1,286 96	.36	959 92	.22	623 46	.15	462 60	.25	237 56	.10	764 7
Packing Materials.....	3,745 96	.28	88 05	.02	1,292 18	.29	1,508 56	.38	238 78	.13	1,810 18	.75	785 6
Total Mail Order Ex- penses.....	36,086 03	2.73	1,375 01	.38	9,070 57	2.05	11,974 86	2.99	2,220 10	1.22	10,543 73	4.39	5,367 2
Total Operating Ex- penses.....	142,998 88	10.83	27,055 70	7.47	50,651 14	11.44	50,878 93	12.73	18,598 14	10.22	32,470 84	13.52	27,990 8

NET PROFIT AND LOSS ACCOUNT FOR TEN MONTHS ENDING 31st OCTOBER, 1922.

		Percentage to Total Sales			
Cost of stock sold at Dispensaries (Schedule 1).....	\$2,201,855	52		Sales at Dispensaries.....	\$3,300,000
Cost of stock sold to hospitals.....	30,214	30		“ to Hospitals.....	1,000,000
				“ of Alcohol.....	1,000,000
Cost of alcohol sold.....	\$52,933	47			
			\$2,285,003 29	66.19	Sundry Receipts:
Operating Expense, (Schedule 1).....	\$236,882	72			Sales of Empties, Scrap, etc.....
Discounts (Schedule 1).....	56,922	23			Cash Overages.....
Mail Order Expense (Schedule 1).....	81,096	28			Claims collected in excess of expectations.....
			374,901 23	10.86	Interest on Bank Balances.....
Machinery, equipment and furniture, balance written off.....			539 90	.01	
Cost to date of alterations to building.....			33,797 45	.98	
Net Profit.....			768,996 59	22.27	
			\$3,463,238 46	100.31	

CENTRAL WAREHOUSE STOCK ACCOUNT FOR TEN MONTHS ENDING 31st OCTOBER, 1922.

Stock of Liquors on hand, 1st January, 1922.....	\$860,687 80	Cost of Shipments to Dispensaries:	
Purchases.....	817,510 15	Dispensary No. 1, Toronto.....	1
Duty.....	1,086,898 48	" 2, Toronto.....	2
Freight Inwards.....	28,007 85	" 3, Hamilton.....	3
Bottling Costs.....	20,357 27	" 4, London.....	4
		" 5, Windsor.....	5
		" 6, Kingston.....	6
Less claims and breakages.....	\$2,813,461 55	" 7, Ottawa.....	7
	4,415 06	" 8, Fort William.....	8
		Cost of sales to Hospitals and Manufacturers.....	
		Stock of Liquors on hand, 31st October, 1922.....	
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	\$2,809,046 49		



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